

Town of



**B**uchanan

Outagamie County, Wisconsin

**2022**

**ANNUAL BUDGET**


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**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022**

# Contents



<b>Introduction.....</b>	<b>3</b>
Directory of Town Officials.....	3
Town Organizational Chart .....	4
Community Profile .....	5
Plans & Studies .....	10
Budget Process and Calendar .....	11
<b>2022 Budget Factors .....</b>	<b>12</b>
Budget Transmittal.....	12
Budget Metrics .....	20
<b>Financial Overview – All Funds.....</b>	<b>25</b>
Budget Summary – All Funds.....	25
Distribution of Revenues and Expenditures.....	26
Revenues Overview .....	28
Expenditure Overview .....	32
Description of Funds and Accounting Structure.....	34
<b>General Fund .....</b>	<b>36</b>
General Government.....	39
Public Safety – Law Enforcement .....	42
Public Safety – Fire & Rescue .....	43
Public Safety – Emergency Medical Services (EMS) .....	45
Public Safety – Building Inspection.....	46
Public Works .....	47
Culture, Recreation and Education .....	49
Conservation & Development.....	50
<b>Reserve Funds.....</b>	<b>52</b>
Debt Service Fund.....	52
Other Financing.....	54
American Rescue Plan Act Funds.....	55

<b>Capital Projects Fund</b> .....	<b>56</b>	
<b>Enterprise Funds</b> .....	<b>58</b>	
Stormwater Utility Fund .....	58	
Transportation Utility Fund .....	63	
<b>2022 Capital Improvement Plan</b> .....	<b>66</b>	
<b>Appendices</b> .....	<b>70</b>	
A – 2022 Capital Improvement Plan Project Details continued .....	70	
B – Glossary of Terms.....	97	

# Introduction

## Directory of Town Officials

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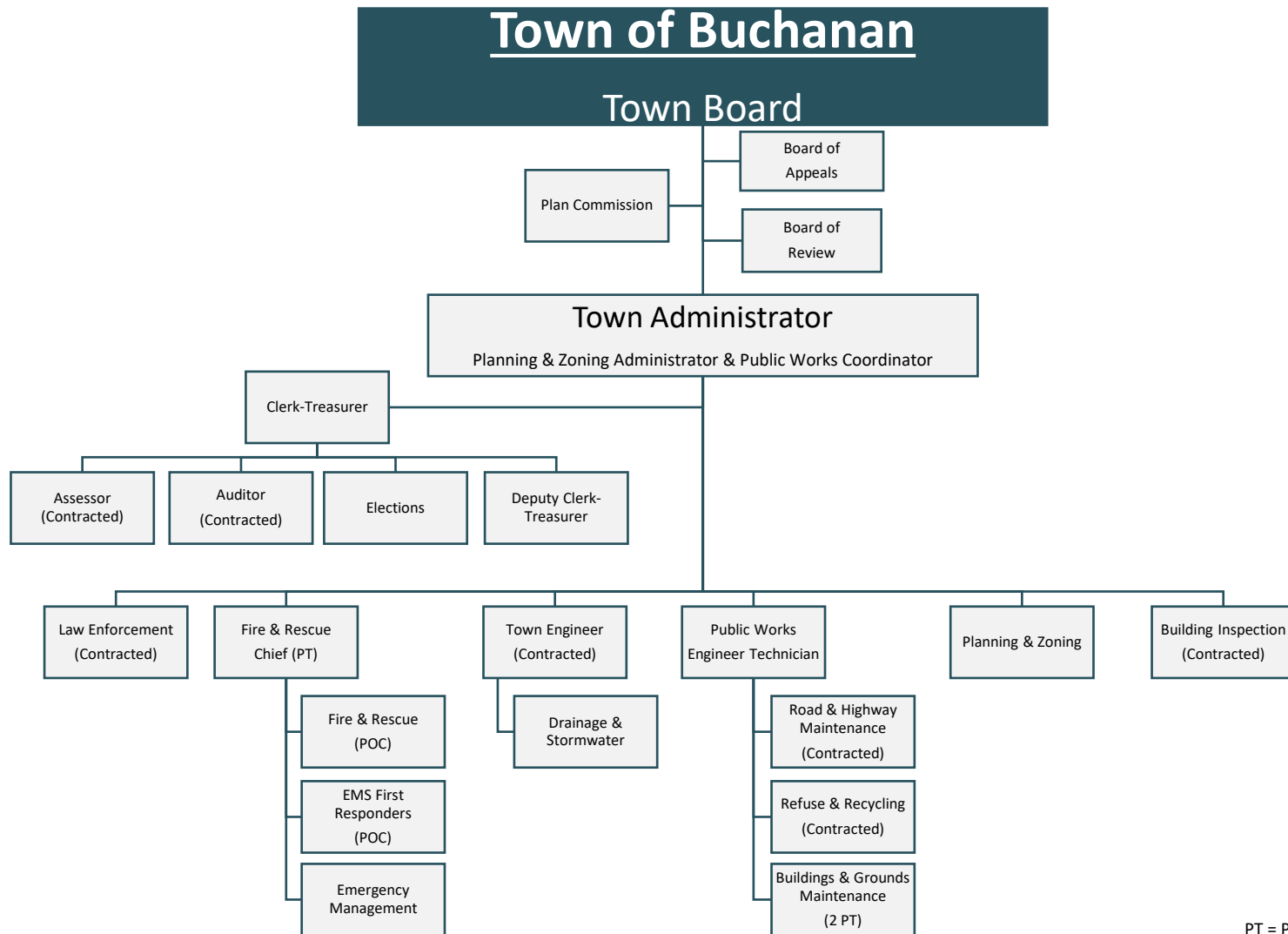


### Members of the Town Board

Greg Sprangers	Town Chairperson
Karen Lawrence	Supervisor 1
Dennis Reinke	Supervisor 2
Chuck Kavanaugh	Supervisor 3
Tom Walsh	Supervisor 4

### Administration

Maggie Mahoney	Town Administrator
Cynthia Sieracki	Clerk/Treasurer
Nichole Nielsen	Deputy Clerk/Treasurer
Ray Mohr	Fire Chief
Josh Sherman, Accurate Appraisal, LLC	Assessor
Ashley Lehocky, Town Counsel Law & Litigation, LLC	Town Attorney
	Buchanan Outagamie County Sheriff's Deputies
Paul Hermes	Building Inspector
Thad Majkowski, Cedar Corporation	Town Engineer



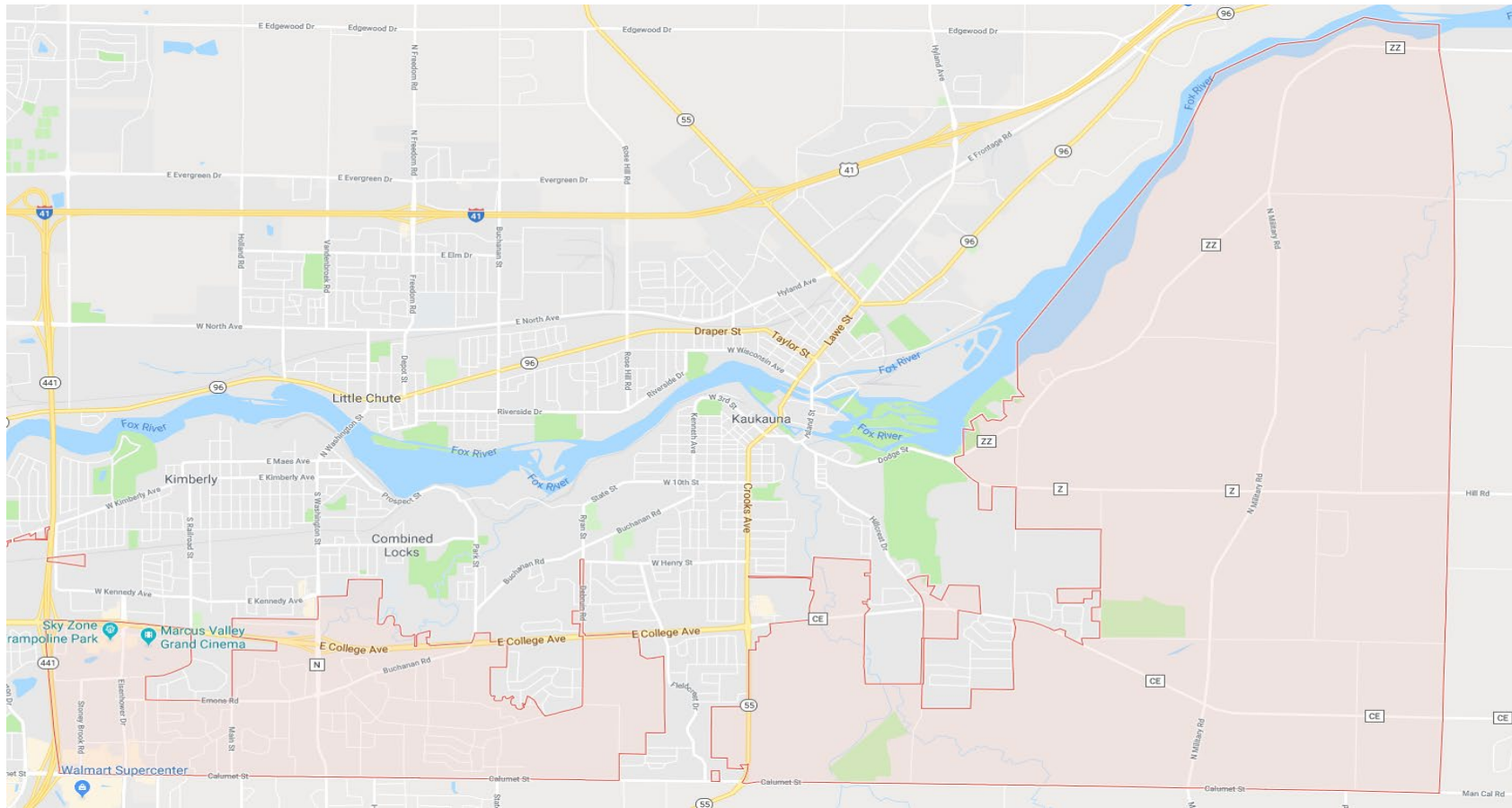
PT = Part-time  
POC = Paid On-Call



## Location

The Town of Buchanan is located in Outagamie County and is a suburb east of the City of Appleton. Buchanan, at 16.9 miles, is bounded by STH 441 on the west, Outagamie Road to the east, CTH CE/Fox River to the north and CTH KK to the south. The Town is a unique blend of rural and urban development. Buchanan shares a common boundary with the communities of Appleton, Kimberly, Kaukauna, Combined Locks, Harrison and the Towns of Holland, Wrightstown and Woodville.

The Town is serviced by major arterial roads such as STH 441, STH 55, CTH KK (Calumet Street) and CTH CE (College Avenue).



**Community Demographics**

**General:**

Established 1858  
Area in square miles: 16.9  
Population: 7,382

**Population by Gender:**

Male: 50.9%  
Female: 49.1%

**Number of housing unit:**

Owner-occupied: 75.6%  
Renter-occupied: 22.1%

**Population by Race:**

White: 93.1%  
Black: 0.2%  
American Indian: 0.7%  
Asian: 2.2%  
Hispanic or Latino: 1.2%  
Two or more races: 2.6%

**Population by Age:**

Under 5 years: 8.0%  
5 to 14 years: 16.6%  
15 to 24 years: 8.7%  
25 to 34 years: 10.9%  
35 to 44 years: 11.9%  
45 to 54 years: 15.2%  
55 to 64 years: 16.6%  
65 years and over: 12.1%

**Employed Population 16+ by Industry:**

Agriculture: 0.3%  
Construction: 4.3%  
Manufacturing: 27.3%  
Wholesale trade: 3.4%  
Retail trade: 9.2%  
Transportation/Utilities: 3.5%  
Information: 1.8%  
Finance/Insurance/Real Estate: 7.5%  
Services: 39.2%  
Public Administration: 3.5%

**Personal Income:**

Median household income: \$85,439  
Average household income: \$97,395  
Per capita income: \$34,831

*Source U.S Dept. of Commerce, US Census Bureau, 2020 ACS 5-Year Estimates*

### History

The area now known as the Town of Buchanan was originally settled by French, Dutch, Irish and Germans. The French were here before the U.S. survey. This was established by the private claims of Ducharm and Grignon on the north side of the river. William Lamure, son of Joseph Lamure, one of the first French settlers, said that in 1835 when his father bought land in Section 34 from Daniel Whitney of Green Bay, he had only two neighbors, Paul Beaulieu and Capt. Porlier. William Lamure, if not the first, was among the first settlers of Buchanan.

The French settlers, all of whom were born in Lower Canada, first landed in Green Bay which then had a reputation as a fur, game and shipping point.

Father Theodore J. Van den Broek, who founded St. John's Congregation in Little Chute in 1836, was responsible to a great extent in inducing the Dutch to settle in Buchanan. After a trip back to his native land in 1847 a large number of Dutch people came back with him.

The Irish settlers of Buchanan were not all actuated by the same motive. Some came to work on the government canal, which took place from 1851 to 1855; others to acquire good land at a low price. Denied the privilege of owning land in Ireland, they were land hungry. None of the Irish came directly from Ireland, they had been employed on farms and in cotton and other factories in the eastern states prior to coming to Buchanan.

In 1842, a group of German immigrants settled in the area now known as Buchanan. The failure of the common people of Germany and Austria to obtain a united nation and a voice in the government causing a revolution in which Johan Kinkel and Carl Schurz took a prominent part, was responsible to a great extent for the influx of thousands of Germans. Many of the German pioneers, like the Irish, did not come to Buchanan directly from their native land. One early German settler said that his parents settled in Buchanan because of its excellent timber, soil and accessibility to the Little Chute Catholic Church.

The Town of Buchanan was established in 1858. The first annual meeting was held at school house number two. Undoubtedly, the new town was named after James Buchanan who was then president of the United States.

The early trappers and French settlers depended to a considerable extent upon game and fish for a livelihood. Living on the bank of the river, side by side, they could till the land south of them, could fish from their own pier, and in case of an Indian uprising, their living close to one another strengthened their defense.

The territory now comprising the Town of Buchanan was a dense forest with Indian clearings or fields and Indian trails, all of which are shown on an early survey map. The maps of the original survey of Ranges No. 18 and 19E are very comprehensive. They show the meanders of the river, and of the islands at Kaukauna, the cracks and natural land slopes; the falls and rapids of the river, more Indian clearings and Indian camps, sugar cabins, and river crossings, schools, Indian missions, saw mill, and Indian trails, etc.

The houses, barns and stables were constructed out of logs. The Ryan's home was built in 1867 and was one of the first frame houses in Buchanan.



## Community Profile

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The tools and implements of the early settlers in Buchanan were few and simple. An axe, cross-cut saw, plow, drag, scythe, sickle, cradle, hand rake, flail, sleigh, and lumber wagon were the usual equipment. When land was cleared of timber stumps remained until they could be pried out by hand. All grain was threshed by the flail until the early seventies. A yoke of oxen did both the farm work and the marketing. If a farmer had a couple of cows, a few pigs, a dozen chickens, a few geese, ten or more sheep, he was considered well to do. The cows were milked only in the summer time. The pioneer who had fresh milk in the winter was an exception to the rule.

Many of the pioneers of Buchanan were either middle aged or younger when they settled here. A few had a couple of children before coming. All raised large families. It was the exception where there were fewer than six children, and ten and twelve children was not uncommon. The children like their parents were strong and robust. They were not afraid to work. Children before their teens did the work of an adult. The boys cut and barked bolts and headings, piled and burned brush, delivered the wood in the form of bolts, headings or cord wood to the purchaser; plowed, dragged and seeded, raked and cocked hay; bound and shocked grain, cut and husked corn, loaded and spread manure, among many other things. The girls helped with the chores. They fed the poultry, calves, and pigs. They milked and churned. They hoed the potatoes and poisoned the potato bugs. Frequently, they helped in the fields raking hay, binding and shocking grain, hoeing and husking corn, digging then picking up potatoes and many other ways of assisting their parents.

The Holy Angels Catholic Church was erected in 1874 and is a key landmark in the town.

Darboy, as much of the town is commonly known, is an unincorporated community. The Darboy name stems from a post office that was established in 1877 and named after French Archbishop Georges Darboy. The post office closed in 1901. In 1972, local farmers concerned about future growth in Darboy, organized the Darboy Joint Sanitary District No. 1. The District's water and sewer services helped fuel the explosive population growth in the 1990s. The present Buchanan Town Hall was built in 1991. In 2000 the town had a population of 5,827. The Town experienced 20% growth since 2000, resulting in a 2017 population of 6,969.

The fact that Buchanan's pioneers were French, Hollanders, Germans and Irish, (each race having its own characteristics and habits), did not militate against neighborliness. Neither did difference in religion prevent social contact. All, having left Europe to escape tyrannical laws and religious persecution, were imbued with the spirit of tolerance and square dealing. Poverty and the uncertainty of the future, developed in them the sense of comradeship and Samaritanism. In the case of misfortune, loss, illness, or bereavement, the more fortunate neighbors vied with one another to assist and console the unfortunate ones, even to the extent of neglecting their own crops and families.

The pioneers of the Town of Buchanan were not only good neighbors, but also good citizens. They were honest, industrious, peaceable, and law abiding. In industry, honesty, and ability they compared favorably with the colonists of the original thirteen states; in tolerance, they excelled.

*Note: Many of the statements listed above came from a booklet written by Judge Thomas H. Ryan, "History of the Town of Buchanan and Its Pioneers."*

### Government

The Town provides a range of services including, police, fire, public works and parks. In order to provide these services in a cost-efficient manner the Town contracts with private firms and enters into intergovernmental agreements. For Law Enforcement Services, the Town has an intergovernmental agreement with the Village of Combined Locks and the Outagamie County Sheriff's Department to provide 24 hour, 7 days a week public safety protection. The Town contracts for the following services: Assessing, Engineering, IT, Legal and Waste Collection.



The Town is served by a five-member Town Board, all of which are elected for two year terms. A full-time appointed Town Administrator administers the directives of the Town Board and day-to-day operations of the Town. A part-time appointed Clerk/Treasurer carries out the statutory duties of Town Clerk & Town Treasurer. The Town Board meets to conduct Town business on the third Tuesday of the month at 7:00 p.m. The Town Board is elected by numbered seats and is accountable to elector's Town wide. *For an organizational chart of the Town of Buchanan see, page 4.*



Sewer and water services are provided to the urbanized portion of the Town by Darboy Joint Sanitary District No. 1. The District operates as a separate organization and also serves the neighboring Village of Harrison.

### Plans and Studies Listing

Listed below are some of the plans and studies that have been developed to help guide the Town's operational objectives, long-term planning goals, and future capital needs.

Shared Services and Consolidation Feasibility Study for Fire/EMS Services with Village of Combined Locks and Village of Harrison (2020)

Town of Buchanan Organizational Assessment and Employee Classification and Compensation Study (2019)

Town of Buchanan Comprehensive Plan (adopted 2018)

Open Space and Recreation Facilities Plan for years 2018-2022, (adopted 2017)

Emergency Response Plan (last updated, 2018)

Strategic planning sessions held (2014, 2015 & 2016)

Economic Development Strategy (2013)

Comprehensive Drainage Study (completed in 2011)

Five Year Capital Improvement Plan (updated annually)

#### Road Studies

- Emons Road Reconstruction (2017)
- Eisenhower Drive Urbanization (2014)

## Budget Process

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The budget process begins each year with the Town Administrator submitting a budget development calendar to elected officials and department heads detailing the annual process, deadlines and meeting dates.

The Town Administrator presents the five-year budget forecast to the Town Board. This assist in the Board understanding the overall financial picture for the budget. At this time, the members will identify priorities such as tax levy, debt issuance, programs, projects, etc.

The Board and Administrator provides general guidelines to departments to serve as a guide for compiling their operating budget requests. In late June/early July, the Town Administrator distributes a memo and a budget worksheet to department directors and contractors to be used for budget requests. The prior two years actuals, current year budget, and current year to date information is contained in the budget worksheet.

In late July, budget requests from department are due. Then, meetings are set up for departments to review the requests with the Town Administrator.

From August to November, the Town Board and officials prepare a proposed budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means to finance them.

In early November, there is a public hearing held to obtain taxpayers comments. Following the public hearing there is a special Town meeting where the electors set the compensation for elected officials and approve the town tax levy.

At the regularly scheduled November Board meeting the Town Board reviews the proposed budget, including authorized additions and deletions, and is legally enacted by Town Board action.

### 2022 Budget Calendar

<b>Date</b>	<b>Item</b>
October 7	Special Town Board meeting to review Five Year Capital Improvement Plan and updated 10 Year Road & Drainage Plan
October 21	Special Town Board meeting to review proposed budget
November 4	Special Town meeting to have a public hearing for the proposed budget and for the electors to establish the compensation of elected officials and adopt the town tax levy
November 16	Town Board approves resolution adopting the 2022 Fiscal Year Budget

# 2022 Budget Factors



## Budget Transmittal

Honorable Members of the Town of Buchanan Town Board:

I am pleased to present to you the 2022 budget for the Town of Buchanan. This document serves to meet statutory requirements, provide transparency and facilitate decision making and prioritization of the Town Board.

The budget strives to continue the Town's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Buchanan continues to be a strong, financially sound local municipal unit of government.

The 2022 fiscal year budget is a financial plan that continues moving the Town toward achieving our shared vision. The budget document allocates resources of the Town to a variety of services and projects necessary to protect and enhance the community, improve infrastructure and provide quality administration and oversight.

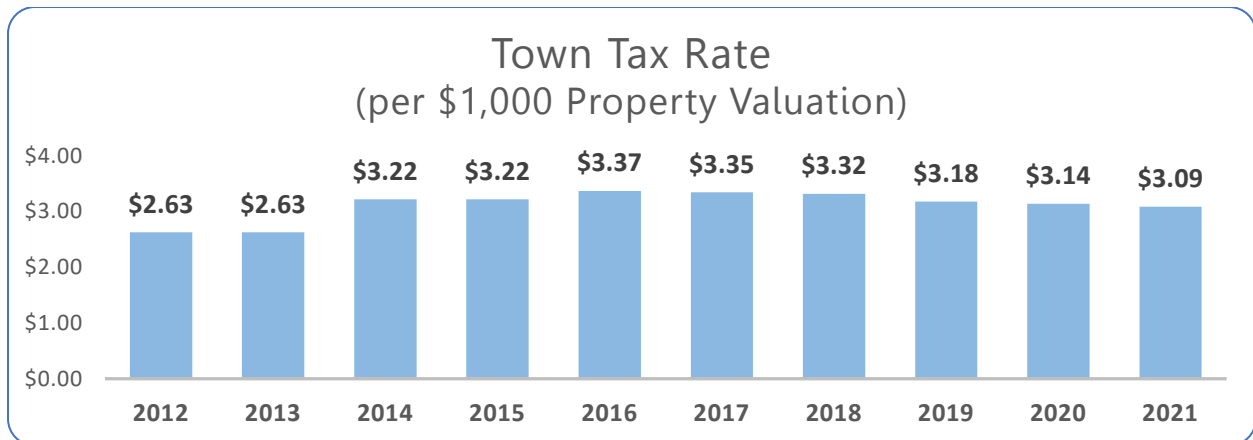
### 2022 Major Budget Figures

- ❖ \$7,773,649 in total expenditures.
- ❖ \$3,396,154 in general operating expenditures, a 1.4% increase from 2021.
- ❖ \$2,490,680 Town tax levy, a 4.9% increase from 2021.
- ❖ \$1,800,000 in debt proceeds for capital projects.
- ❖ Tax rate of \$3.09/\$1,000 of assessed value, a 1.7% decrease from the prior year tax rate.
- ❖ Special charge for residential waste collection/disposal of \$153.19, an increase of

## General Budget Summary

### Tax Rate & Levy

The 2022 Budget reflects a 5¢ decrease in the tax rate from 2021 to \$3.09. The tax rate supports a Town Tax Levy involving three basic components; the tax rate for general levy, the tax rate allocated for debt service and the tax rate for road maintenance/improvement fund.



## Budget Transmittal



The General Property Tax Levy for 2021, required for basic operations and governance is decreasing by \$16,019 (-1.1%) from 2020.

The debt service levy portion is required to meet the annual debt obligations. For the 2021 tax year, this amount is due to increase \$80,875. In 2020, the Town issued \$2,880,000 of debt to support to continue to address infrastructure needs identified in the Capital Improvement Program. The Town will issue an additional \$1.8M of debt in 2022.

The third component of the tax levy is the road maintenance/improvement levy. This levy, \$350,000, was approved by Town electors as part of a 2014 Town Referendum. These funds are used for the sole and exclusive purposes of maintaining existing Town roads.

These three components of the overall levy equate to a total levy increase in 2021 from the prior year of \$116,332 (4.9%).

### 2020-2021 Tax Levy

Tax Year	2020	2021	2020-2021 Change (\$)	2020-2021 Change (%)
General Fund Levy	\$1,460,024	\$1,444,005	(\$16,019)	-1.1%
Road Improvement Levy	\$350,000	\$350,000	\$0	0%
Debt Service Levy	\$564,324	\$696,675	\$132,351	23.5%
<b>Total Tax Levy</b>	<b>\$2,374,348</b>	<b>\$2,490,680</b>	<b>\$116,332</b>	<b>4.9%</b>
Tax Rate	\$3.14	\$3.09	(\$0.05)	-2.4%

### Assessed Value & Budget Effect on Residents

The total assessed value of the Town is \$824,643,700— a 7.5% increase from the previous year. This increase reflects the market revaluation completed in 2021 and suggests the Town’s assessed values are coming into line with fair market value.

The 2022 budget results in a tax rate of \$3.09 per \$1,000 of assessed value, which is a 5¢ decrease. For an average assessed single family residential property in the Town of Buchanan (\$270,964 assessed property), this results in a total Town tax bill for Town services of \$837.26 (not including any changes to special charges). This is a decrease \$12.70 from 2021.

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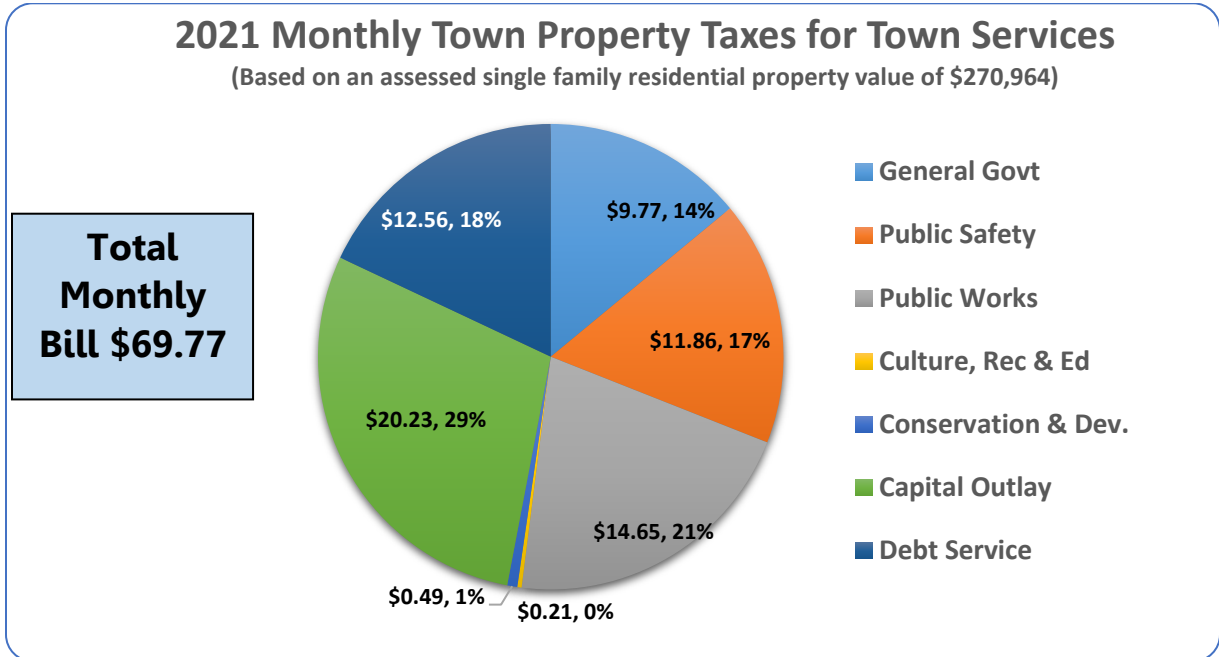
2021 Top 5 Assessed Properties  
(Millions)

1. Gentry Drive Apt. (\$12.5)
2. Marcus Valley Grand Cinema (\$9.8)
3. Festival Foods (\$6.4)
4. Lowe’s Home Improvement (\$6.3)
5. Kohls (\$5.8)

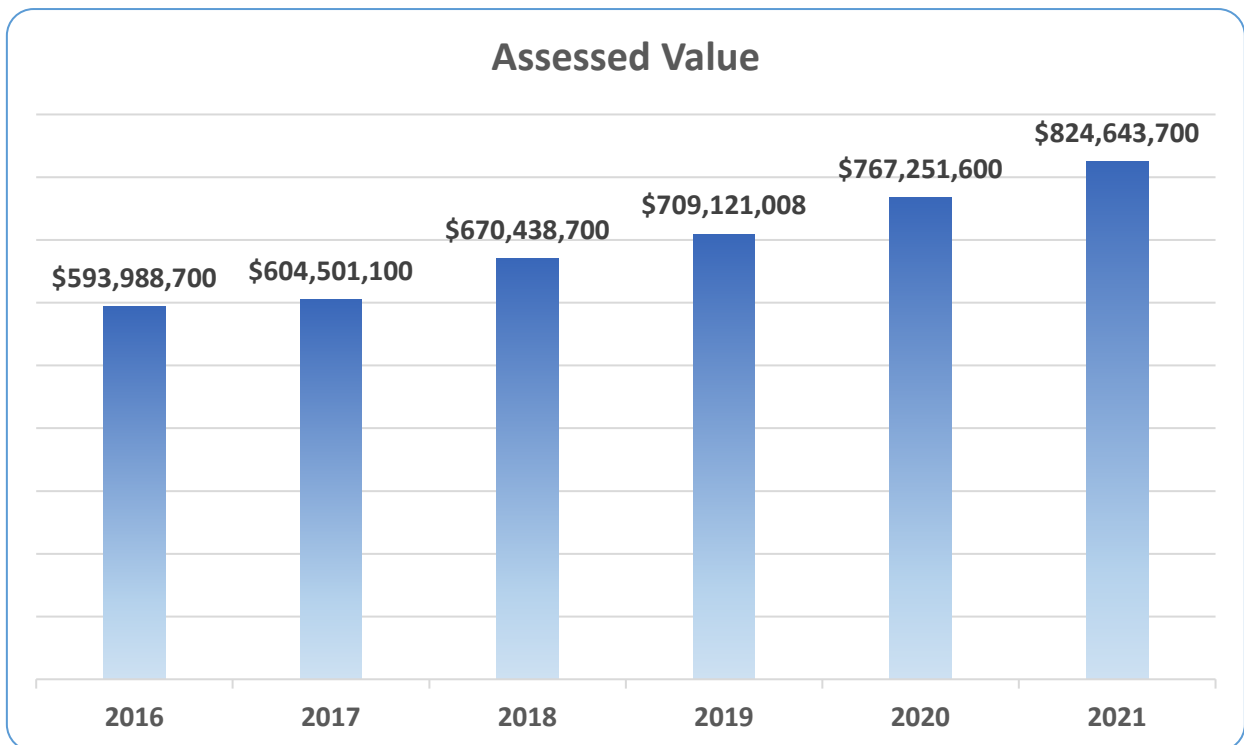
★ ★ ★ ★ ★ ★ ★ ★



The following chart displays the property taxes for Town services on the average single-family residential property (\$270,964) in the Town of Buchanan for 2021:



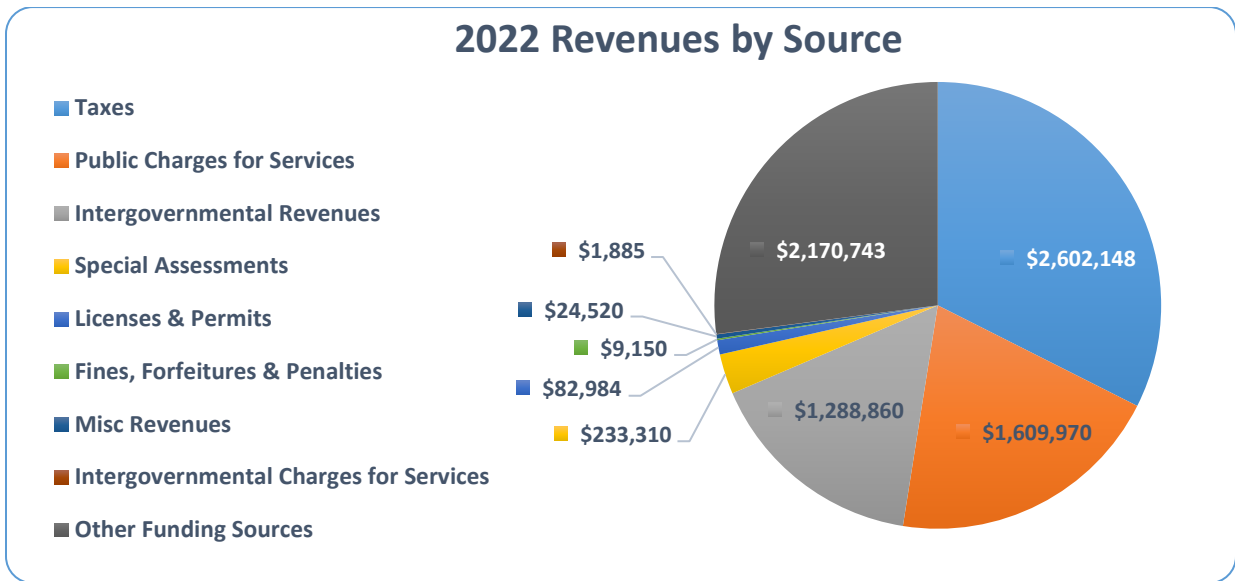
The following chart displays the Town’s total assessed values from 2016 through 2021:





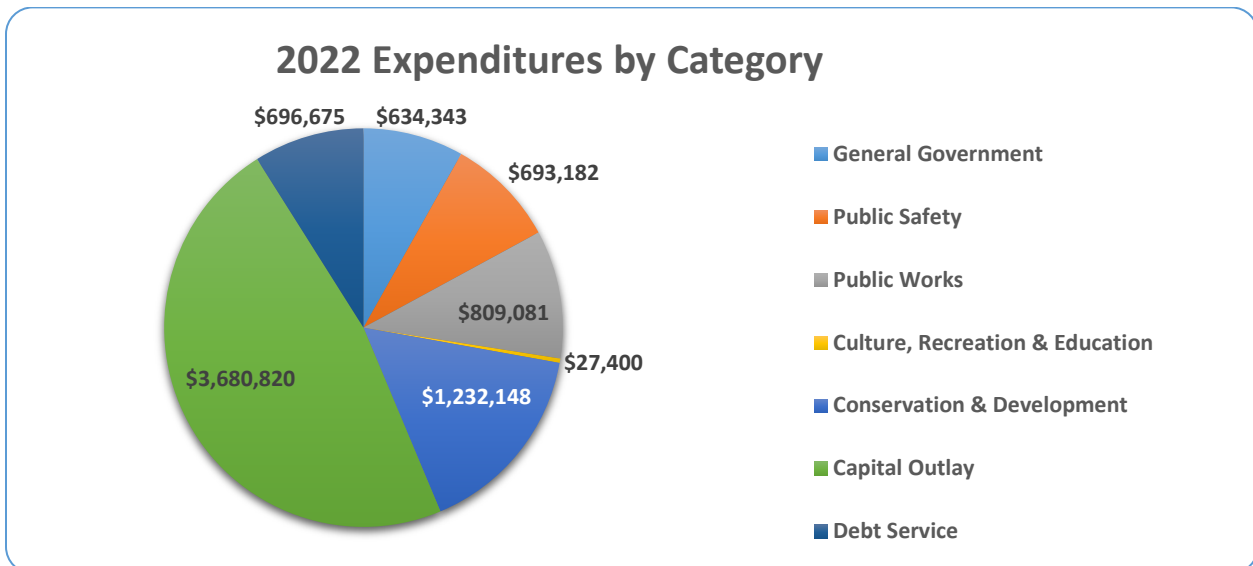
## Revenue Summary

The Town’s \$2,490,680 property tax levy is a portion of the total \$8,023,570 revenue and other funding sources. Most revenue categories are planned to stay flat or increase in the 2022 fiscal year; however, an additional \$1.8M of debt will be issued in 2022 (other funding sources) as well as the second installment of ARPA funds (intergovernmental revenues). The following chart details the Town’s total revenues by source. General Fund taxes are currently 32.4% of the total budget revenues for the Town.



## Expenditures Summary

The Town’s capital outlay of \$3,680,820 just under half of the total expenditures of \$7,773,649 as shown in the following chart. Most expenditure categories remained the similar the 2021 fiscal year amounts with the exception of Capital Projects which increased due to carrying forward projects from the prior year, including the Yard Waste Transfer Site.







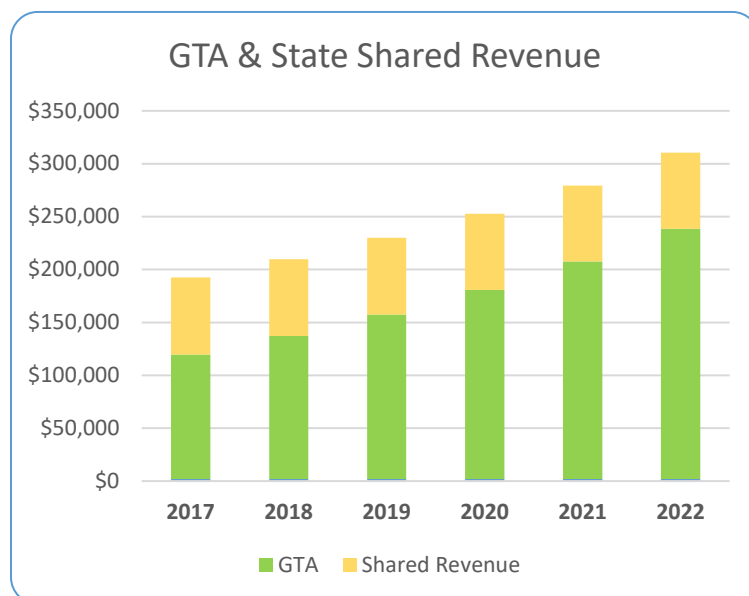
## State Levy Limits & Major Aids 2011 Wisconsin Act 32

The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. The State has had levy limits for decades, but the current iteration began with the 2011 Wisconsin Act 32. Under this piece of legislation, the Town is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent (0%). The Town can exceed this limit, if approved, by referendum. Also, carrying forward an unused portion of the previous year's levy may occur up to a maximum of 0.5% with an extraordinary vote of the Town Board and upon approval of the electors at the budget meeting. Levy limits continue to not apply to debt service on General Obligation debt authorized after July 1, 2005.

The State has further constrained municipalities by adopting additional restrictions. Within the 2013-2015 State budget (2013 Wisconsin Act 20) there is a provision stating that on or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes. These fees cover the following services: garbage collection, fire protection, snow plowing, street sweeping and stormwater management.

The 2017-2019 State budget (2017 Wisconsin Act 59) included three modifications to the levy limits. First, the levy adjustment for debt service on debt issued before 2005. Second, levy limits do not apply to fees for the production, storage, transmission, sale and delivery of water for public fire protection. Lastly, the language of a municipal levy limit referendum must include the specific purpose for the additional levied funds.

### State of Wisconsin Major Aids



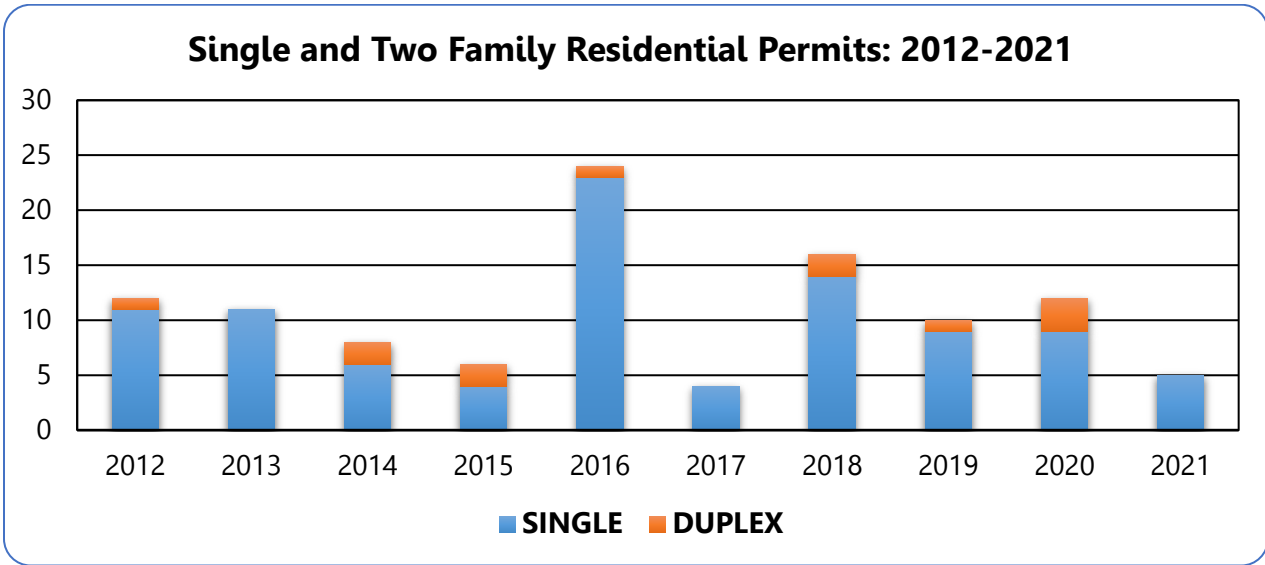
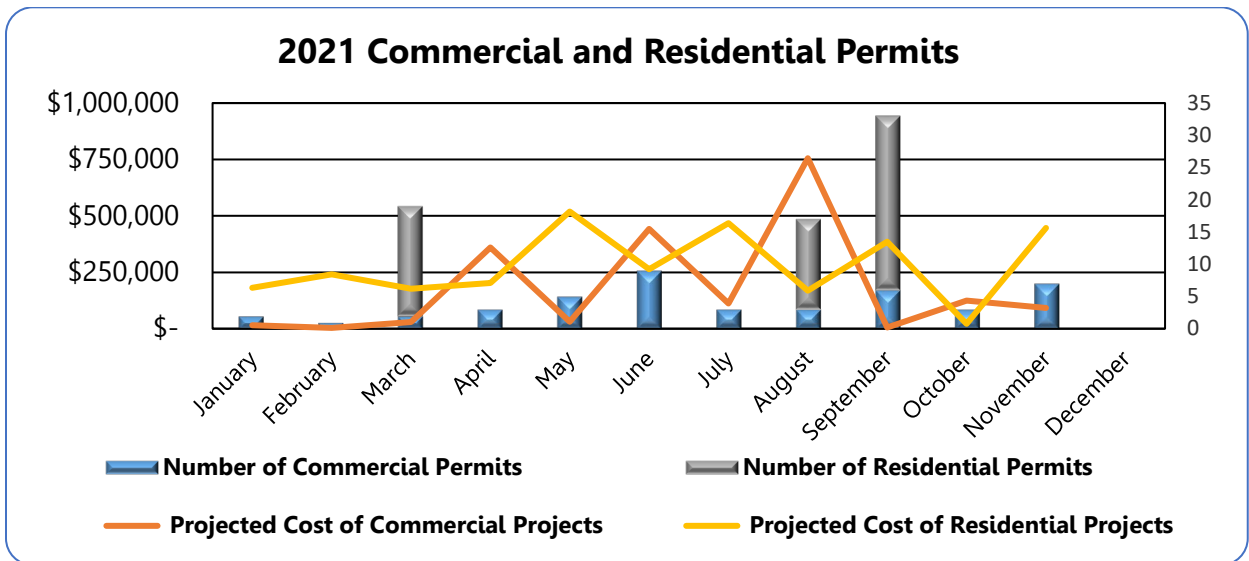
State monetary aids are a significant source of Town revenues, particularly the General Transportation Aids and State Shared Revenues. The Town will experience an increase in GTA due to the method the State uses to determine aid amounts. One of the major determinants is the amount a municipality has annually spent on average over the previous six years. The Town continues to invest in infrastructure, so those aids should continue to increase. The table to the left illustrates these aids for the last six years.

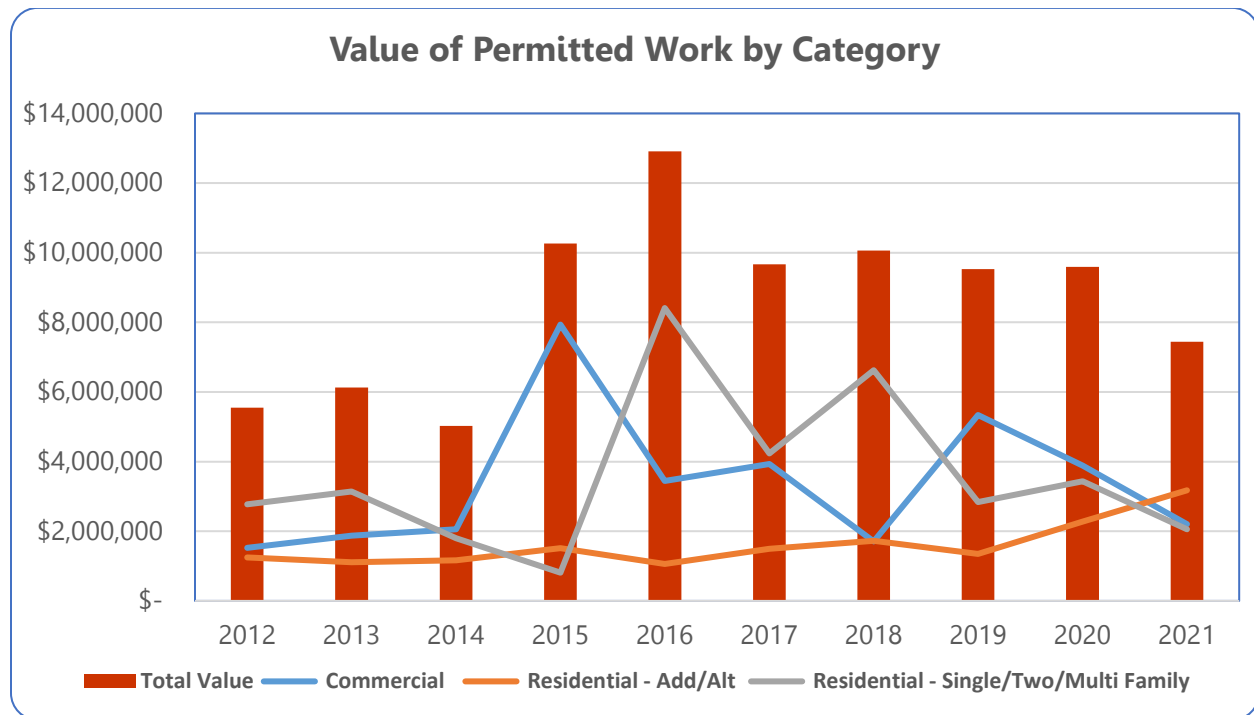


**Growth & Development**

Over the last 20 years (2002-2021) the Town population has increased 7.8%. Population estimates provided by the Wisconsin Department of Administration indicate the Town has experienced 5.7% population growth since the 2010 Census. The estimated population for 2021 is 7,142—a slight decrease of .1% from 2020. The slowing population growth and development is to a large degree due to the lack of utilities outside of the Darboy Sanitary District service area.

Although recent historical residential population growth has slowed, general residential development and investment in existing commercial enterprises has been relatively healthy. Monitoring the amount of permitting occurring in the Town can be a key indicator of growth and development. Development slowed but the cost of residential projects increased which is in line with the trends seen as result of the pandemic. Below is a breakdown of 2021 permit activity, note final permit numbers are not available for December:





As shown in the charts, in 2021 the five single-family home permits issued is well under the 10-year average of 11 homes per year; however, the value of those home is higher. On the other hand, additions and alterations to residences increased substantially in 2021. This is due to residents improving their existing home during the pandemic. The effect of the pandemic had a significant negative effect on commercial construction, resulting in a decrease in value of almost \$1.6M in 2021. Overall, the total amount of all construction decreased over \$2M from the prior year. This trend is concerning as continued development is necessary to increase the Town’s equalized value and have the financial capabilities to maintain essential services.

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#### 2021 Key Development Statistics

- \$2.1 Million in New Homes
- \$3.2 Million in Home Improvements
- \$2.2 Million in Commercial Investment
- 5 Single family homes
- 0 Two-family/Multi-family homes
- More than 44 Commercial-industrial permits (new buildings/major renovations)

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## Budget Transmittal

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### **Other Fiscal Considerations & Challenges**

The Town continues to experience an increasing demand for general services and capital infrastructure repair and replacement. The amount of residential, commercial and industrial development is a significant factor in the Town's ability to maintain essential services. The pandemic has slowed development in the past year. Increased housing costs and materials to build, as well as limited availability of large tracts of land for new commercial and residential growth will continue to be major constraints and may impede the Town's ability to realize a sufficient increase in net new construction.

As noted in prior years, there are several other key fiscal challenges that face the Town of Buchanan which always make balancing the budget a challenging task.

- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- For 2022, the Town will need to continue to provide funds through long-term borrowing in order to complete planned major capital improvement projects.
- State levy limits continue to be a major constraint on making recommended changes to the levy for approval by electors.
- Deferred maintenance needs of road and highway infrastructure places a significant constraint on the Town's ability to fund general services and other capital projects.
- Mandates related to stormwater management/maintenance as well as other commitments to infrastructure upgrades will continue to be a significant factor in budget development.
- Risk of further annexations by neighboring municipalities and lack of growth areas served by sewer/water services making long-term planning uncertain.

The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost savings. In 2022, the Town will continue this working with the Village of Combined Locks on Fire Shared Services/Consolidation and the Village of Kimberly on the Emons Road Project (Pinecrest Blvd to CTH N).

The Town will begin a comprehensive zoning code/ordinance review and also proceed with strategic planning efforts. The Town's financial management and financial position continues to be poised to meet our organizational challenges and strategic priorities for 2022 and beyond.

I would like to thank the efforts of the Town Board and Staff in developing a budget that maintains core essential services and is actively addressing the infrastructure needs of the community.

Respectfully Submitted,

***Maggie Mahoney***

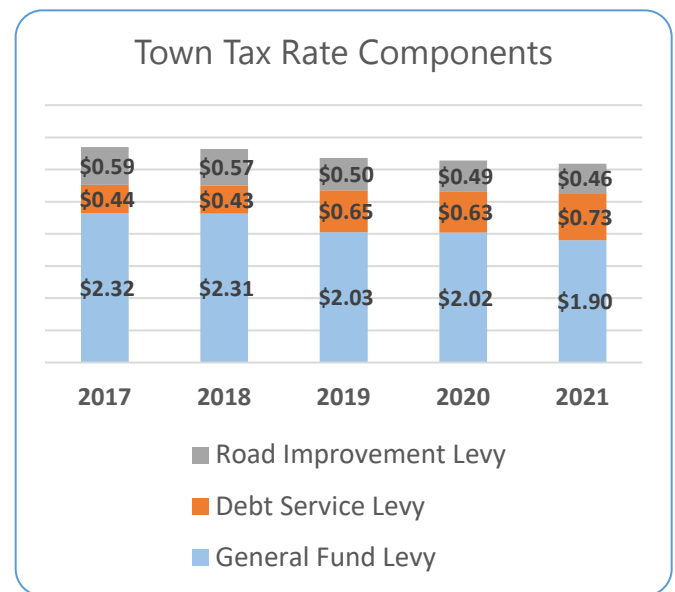
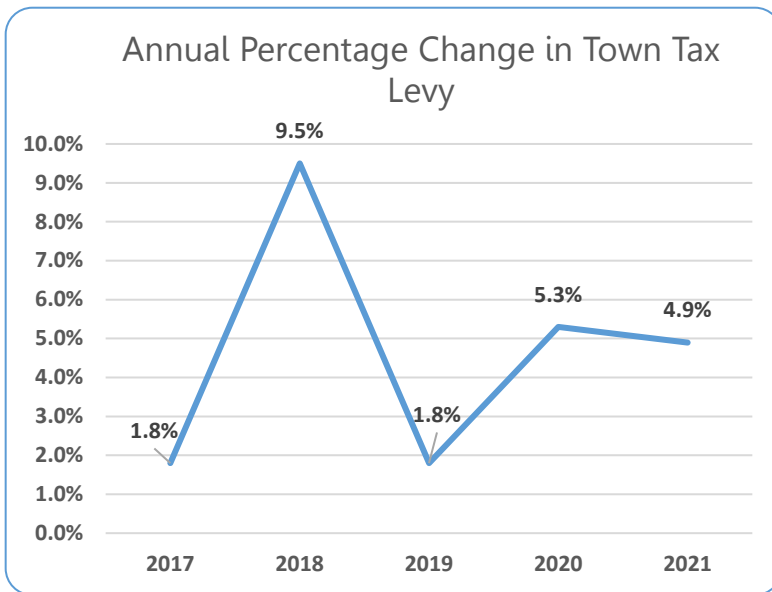
Maggie Mahoney, Town Administrator

## Budget Metrics



### Tax Levy Trends

- The final adopted budget resulted in an overall tax levy increase of 4.9% or \$116,332 for the 2022 budget (2021 tax year).
- This levy decreases the Town portion of the 2021 property tax bill for an average single-family home in the Kimberly School District of \$270,964 by -1.7%, or -\$13.55.
- The tax levy decrease for non-debt funding is -\$16,019, or -1.1%, from the prior year tax levy. The debt service levy increased by \$132,351, or 23.5%, from the prior year for a total adopted tax levy increase of 4.9%, or \$116,332.



### Property Tax Levy

	2018	2019	2020	2021	2022
	Budget	Budget	Budget	Budget	Budget
General Fund Levy	\$ 1,409,944	\$ 1,412,803	\$ 1,451,765	\$ 1,460,024	\$ 1,444,005
Debt Service Levy	\$ 263,790	\$ 452,990	\$ 452,990	\$ 564,324	\$ 696,675
Road Improvement Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Town Tax Levy</b>	<b>\$2,023,734</b>	<b>\$2,215,793</b>	<b>\$2,254,755</b>	<b>\$2,374,348</b>	<b>\$2,490,680</b>
<i>Change from prior year</i>					
% change in GF	1.8%	0.2%	2.8%	0.6%	-1.10%
% change in Debt	0.0%	71.7%	0.0%	24.6%	23.5%
% change in Road	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total % Change</b>	<b>1.8%</b>	<b>9.5%</b>	<b>1.8%</b>	<b>5.3%</b>	<b>4.9%</b>

## Budget Metrics

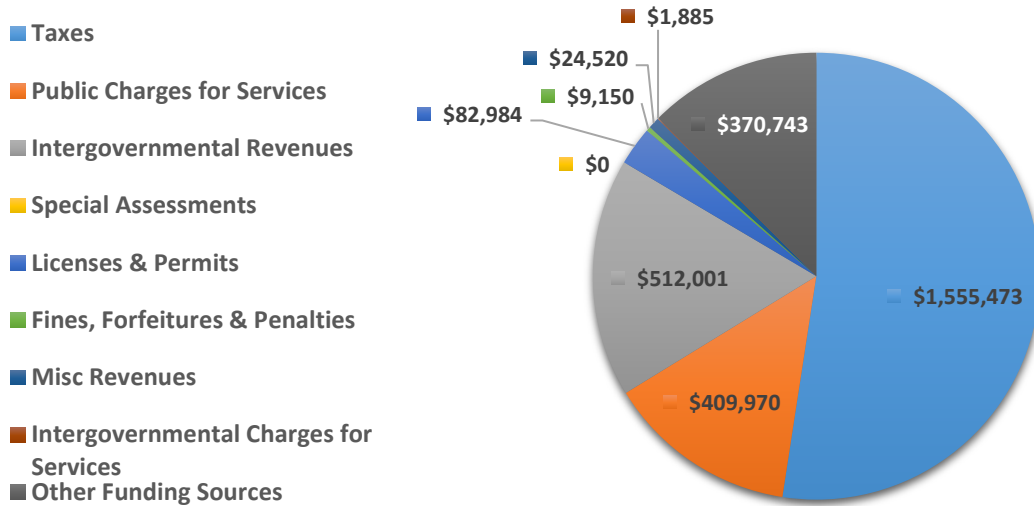


### General Fund (100) Summary

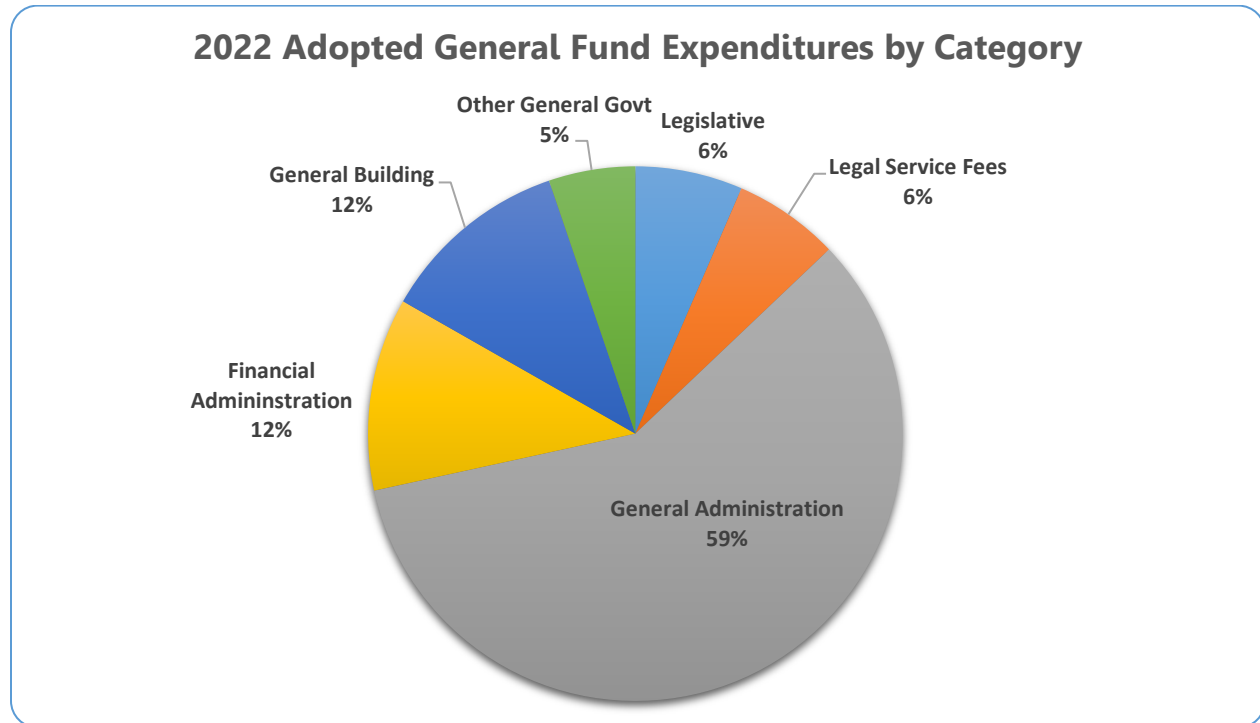
	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>						
Taxes	\$ 1,488,691	\$ 1,648,095	\$ 1,560,502	\$ 1,555,473	\$ (5,029)	-0.3%
Special Assessments	-	-	-	-	-	-
Intergovernmental Revenues	554,273	481,307	466,562	512,001	45,439	9.7%
Licenses and Permits	89,935	94,512	78,938	82,984	4,046	5.1%
Fines, Forfeitures and Penalties	9,414	7,816	10,100	9,150	(950)	-9.4%
Public Charges for Services	388,179	390,294	383,737	409,970	26,233	6.8%
Intergovernmental Charges for Services	1,303	1,862	1,900	1,885	(15)	-0.8%
Miscellaneous Revenues	63,568	7,560	26,381	24,520	(1,861)	-7.1%
Other Funding Sources	-	10,600	221,212	370,743	149,531	67.6%
<b>Total</b>	<b>2,595,362</b>	<b>2,642,047</b>	<b>2,749,332</b>	<b>2,966,726</b>	<b>217,394</b>	<b>7.9%</b>
<b>Expenditures</b>						
General Government	594,916	494,912	541,196	546,599	5,403	1.0%
Public Safety	558,107	573,928	660,364	636,401	(23,963)	-3.6%
Public Works	619,181	729,901	771,525	799,835	28,310	3.7%
Culture, Recreation and Education	10,543	4,890	10,000	10,000	-	0.0%
Conservation and Development	14,092	19,768	30,930	25,148	(5,782)	-18.7%
Capital Outlay	298,166	105,802	371,175	744,000	372,825	100.4%
<b>Total</b>	<b>2,095,004</b>	<b>1,929,202</b>	<b>2,385,190</b>	<b>2,761,983</b>	<b>376,793</b>	<b>15.8%</b>
Revenue over/(under) Expenditures	500,358	712,845	364,142	204,743	(159,399)	-43.8%
<b>Other Funding Sources/Uses</b>						
Transfers In	85,161	-	-	-	-	-
Transfers Out	(315,000)	(346,216)	(364,142)	(204,743)	159,399	-43.8%
<b>Total</b>	<b>(229,839)</b>	<b>(346,216)</b>	<b>(364,142)</b>	<b>(204,743)</b>	<b>159,399</b>	<b>-43.8%</b>
<b>Net change in Fund Balance</b>	<b>270,519</b>	<b>366,629</b>	<b>-</b>	<b>-</b>		
Beginning Balance January 1	1,015,954	1,286,474	1,286,473	1,653,103		
Ending Fund Balance 1 December 31	\$ 1,286,473	\$ 1,653,103	\$ 1,286,473	\$ 1,653,103		



### 2022 Adopted General Fund Revenue Sources



- Intergovernmental Revenues: The Town receives State aid from two major programs: Transportation aid and State Shared Revenues. Overall, these aids will increase by 11.2%, or \$31,109, in 2022.
- Licenses and Permits: Park impact fees increased 9% per Town Code. A new fee for spas and hot tubs was added. No additional revenue was budgeted for these changes. An annual sticker fee for the Yard Waste Transfer Site will be determined and proposed/adopted by ordinance in 2022.
- Charges for Services: The 2022 budget amount for charges increased due to an increase in the cost per month per household for waste collection services of 1.5%, or 19¢ from \$12.57 to \$12.76.
- Misc. Revenues: Includes interest income and Town Hall rental income. Interest income budgeted was reduced by \$7,000, or 41.2%, based on prior year actuals.
- Other Financing Sources: Fund balance applied increased 60% from the prior year. The majority of the increase is Yard Waste Transfer Site project costs carried forward from the prior year. Other increases in the category are for the use of Building Improvement funds, Park Impact Fees and Fire Department Fundraising funds as budgeted for capital improvement projects



The General Fund expenditures budget increased 1%, or \$5,404, in 2022. No categories had significant changes.

**Capital Projects Summary**

The Town capitalizes purchases over \$1,000 with an estimated useful life greater than one year. These purchases are included in the Capital Outlay category. These purchases are usually larger with a longer useful life. Below is a listing of some of the Town’s significant projects for 2022. *See the Capital Improvement Plan section of the budget for more information.*

Significant 2022 Capital project expenditure highlights:

- \$5,403,000 – Road and Bridge Infrastructure Projects
- \$1,090,000 – Storm Water Pond Construction/Enhancement
- \$386,000 – Yard Waste Transfer Site Development
- \$95,000 – Springfield Park Playground Equipment & Drainage
- \$75,000 – Town Maintenance Shed at N130 CTH N
- \$57,000 – Fire Department Portable Radio Replacement





**NOTICE OF PUBLIC BUDGET HEARING  
FOR THE TOWN OF BUCHANAN  
OUTAGAMIE COUNTY**

NOTICE IS HEREBY GIVEN THAT ON: Thursday, November 4, 2021 at 7:00 p.m. at the Town of Buchanan Town Hall, located at N178 County Road N, Appleton, Wisconsin, a PUBLIC HEARING on the PROPOSED BUDGET of the Town of Buchanan, Outagamie County, will be held. The proposed budget in detail is available for inspection at the Town Administrator's office in the Town Hall from 7:00 a.m. to 4:00 p.m., Monday through Thursday and 7:00 a.m. to 12 Noon on Fridays.

**NOTICE OF SPECIAL TOWN MEETING  
OF THE ELECTORS OF THE  
TOWN OF BUCHANAN  
OUTAGAMIE COUNTY**

NOTICE IS HEREBY GIVEN THAT ON: Thursday, November 4, 2021, immediately following the completion of the Public Hearing on the proposed budget which begins at 7:00 p.m. at the Town of Buchanan Town Hall, located at N178 County Road N, Appleton, Wisconsin, a special town meeting of the electors, called by the Town Board pursuant to section 60.12(1)(c) of the Wisconsin Statutes, will be held for the following purposes:

1. To establish the compensation of the elected town officials for the terms of office to begin in April of 2022, pursuant to section 60.32 of the Wisconsin Statutes.
2. To adopt the 2021 town tax levy to be paid in 2022 pursuant to sec. 60.10(1)(a) of the Wisconsin Statutes. To be adopted via Resolution if State levy limits will be exceeded under section 66.0602 of the Wisconsin Statutes.

By: Cynthia Sieracki, Clerk  
Town of Buchanan, Outagamie County

Publish: October 20, 2021 and October 27, 2021  
Posted: October 20, 2021

# Financial Overview – All Funds

## Budget Summary – All Funds



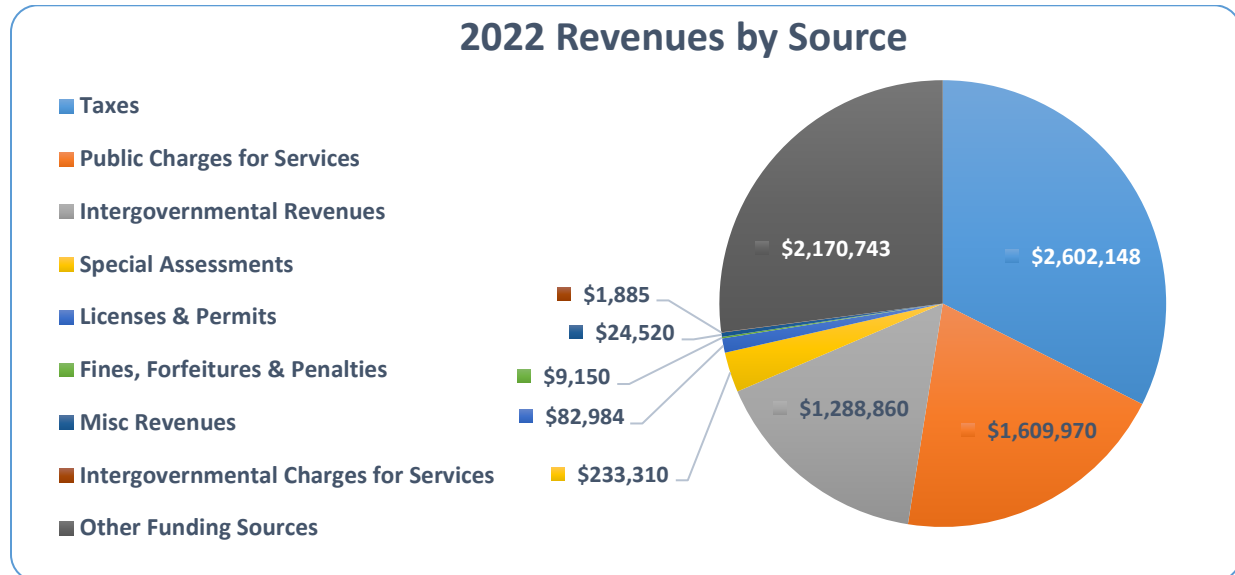
### 2022 BUDGET SUMMARY

	General Fund	Debt Service Fund	Capital Projects Fund	Stormwater Utility fund	Transportation Utility Fund	ARPA Funds	2022 Adopted Budget
<b>Revenues</b>							
Taxes	\$ 1,555,473	\$ 696,675	\$ 350,000	\$ -	\$ -	\$ -	\$ 2,602,148
Special Assessments	-	-	233,310	0	-	-	233,310
Intergovernmental Revenues	512,001	-	-	0	0	\$ 376,859	888,860
Licenses and Permits	82,984	-	-	0	-	-	82,984
Fines, Forfeitures and Penalties	9,150	-	-	0	-	-	9,150
Public Charges for Services	409,970	-	-	345,000	855,000	0	1,609,970
Intergovernmental Charges for Services	1,885	-	-	0	-	-	1,885
Miscellaneous Revenues	24,520	-	-	0	-	-	24,520
Other Funding Sources	370,743	-	1,800,000	0	-	-	2,170,743
<b>Total</b>	<b>2,966,726</b>	<b>696,675</b>	<b>2,383,310</b>	<b>345,000</b>	<b>855,000</b>	<b>376,859</b>	<b>7,623,570</b>
<b>Expenditures</b>							
General Government	546,599	-	-	86,744	1,000	16,000	634,343
Public Safety	636,401	-	-	8,500	48,281	0	693,182
Public Works	799,835	-	-	9,246	0	0	809,081
Culture, Recreation and Education	10,000	-	-	17,400	0	0	27,400
Conservation and Development	25,148	-	-	1,207,000	0	0	1,232,148
Capital Outlay	744,000	-	2,902,000	0	34,820	0	3,680,820
Debt Service	-	696,675	-	0	-	-	696,675
<b>Total</b>	<b>2,761,983</b>	<b>696,675</b>	<b>2,902,000</b>	<b>1,328,890</b>	<b>84,101</b>	<b>16,000</b>	<b>7,773,649</b>
Revenue over/(under) Expenditures	204,743	-	(518,690)	(983,890)	770,899	360,859	(526,938)
<b>Other Funding Sources (Uses)</b>							
Transfers In	-	-	1,418,690	-	-	-	1,418,690
Transfers Out	(204,743)	-	-	(79,500)	(1,159,447)	-	(1,443,690)
<b>Total</b>	<b>(204,743)</b>	<b>-</b>	<b>1,418,690</b>	<b>(79,500)</b>	<b>(1,159,447)</b>	<b>-</b>	<b>(25,000)</b>
<b>Net change in Fund Balance</b>	<b>0</b>	<b>-</b>	<b>900,000</b>	<b>(1,063,390)</b>	<b>(388,548)</b>	<b>360,859</b>	<b>(175,079)</b>
Beginning Balance January 1	1,647,103	-	-	692,762	388,548	376,589	3,105,002
Ending Fund Balance December 31	\$ 1,647,103	\$ -	\$ 900,000	\$ (370,628)	\$ -	\$ 737,448	\$ 2,929,923

## Distribution of Revenues and Expenditures

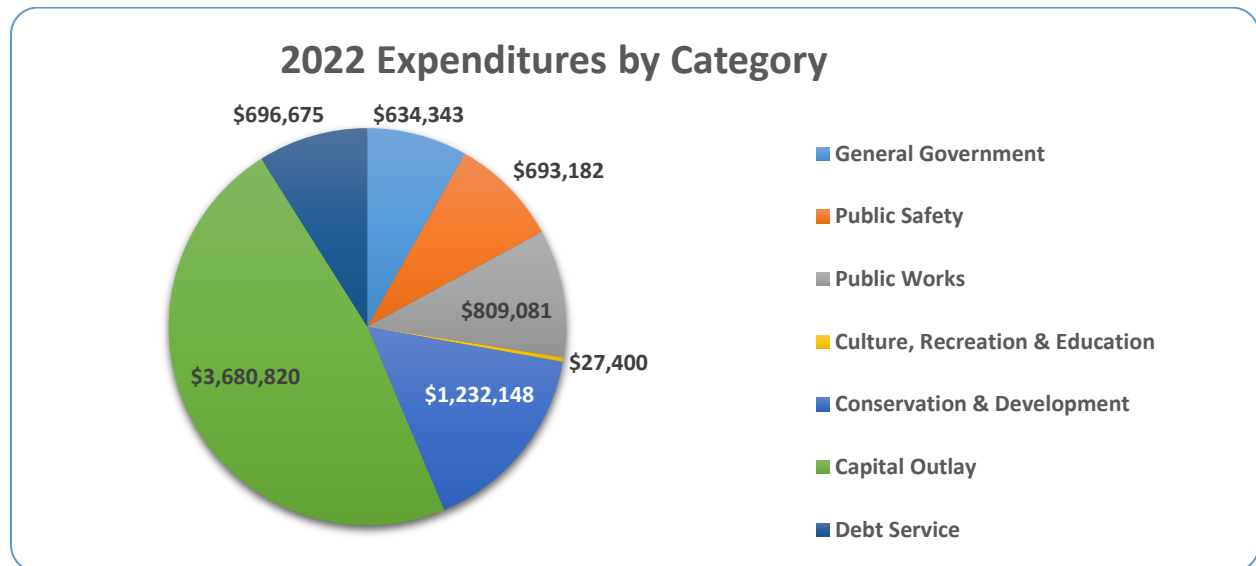


The following schedules show the budget summary for all funds with Town-wide revenues by source and expenditures/expenses by function.



Revenue sources include the following:

- Taxes – this source includes property tax revenue, payment in lieu of taxes, the debt service levy, road maintenance levy and annexation tax payments.
- Intergovernmental Revenues – are funds provided by other levels of government usually in the form of grants or revenue sharing.
- Licenses and Permits – fees assessed as part of the process of tracking and otherwise regulating the number of an activity.
- Fines – charges assessed for not following Town rules and/or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. These include waste collection special charge, fire protection fees, and development agreement fees.
- Misc. Revenues – generally revenues that do not fall into one category, e.g., interest income, hall rental income.
- Other Financing Sources – Debt proceeds, funds carried over for prior year, transfer from other funds, and the budget use of fund balance reserves. debt proceeds. This amount tends to fluctuate significantly dependent on the types of projects and the amount of debt issued year-to-year.



Expenditure/expense include the following:

- General Government – those incurred for administration of the Town as a whole or whose function does not fit into other categories.
- Public Safety – includes costs for law enforcement services, fire services and school crossing guards.
- Public Works – includes the cost of roadway maintenance, street plowing, Valley Transit expense and waste collection.
- Culture and Recreation – costs of providing a sense of community to residents including maintenance of community areas.
- Conservation and Development – includes costs for economic development initiatives, erosion and drainage review expenses and stormwater plan implementation.
- Debt Service Fund – principal and interest payments on outstanding debt or costs incurred during the issuance of debt.
- Other Financing Uses – transfers to other funds (Contingency, Fire Reserve, Building Improvement and Trail Development).
- Capital Outlay – funds utilized for capital projects.

## Revenues Overview



The following schedule shows in more detail, the major revenue streams for the Town:

<b>Summary of Significant Revenues</b>						
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>% change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>	<b>21 to '22</b>
<b>Taxes</b>						
Property Tax Levy	\$ 1,410,579	\$ 1,800,800	\$ 1,451,765	\$ 1,460,024	\$ 1,444,005	-1.1%
Debt Service Levy	\$ 263,790	\$ 452,990	\$ 452,990	\$ 564,324	\$ 696,675	23.5%
Road Maintenance Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	0.0%
<b>Intergovernmental</b>						
Shared Revenues	\$ 72,693	\$ 72,610	\$ 71,968	\$ 71,721	\$ 72,000	0.4%
General Transportation Aids	\$ 135,141	\$ 155,412	\$ 178,725	\$ 205,533	\$ 236,363	15.0%
<b>Charges for Services</b>						
Sanitation/Waste Collection	\$ 306,207	\$ 332,041	\$ 354,126	\$ 348,680	\$ 362,200	3.9%
<b>Other Financing Sources</b>						
Stormwater Utility Fees	\$ 342,106	\$ 551,341	\$ 342,826	\$ 344,658	\$ 345,000	0.1%
Transportation Utility Fees			\$ 875,000	\$ 854,733	\$ 855,000	0.0%
<b>Total Revenues</b>	<b>\$ 2,880,516</b>	<b>\$ 3,715,194</b>	<b>\$ 4,077,400</b>	<b>\$ 4,199,673</b>	<b>\$ 4,361,243</b>	<b>3.8%</b>

The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.



### Taxes

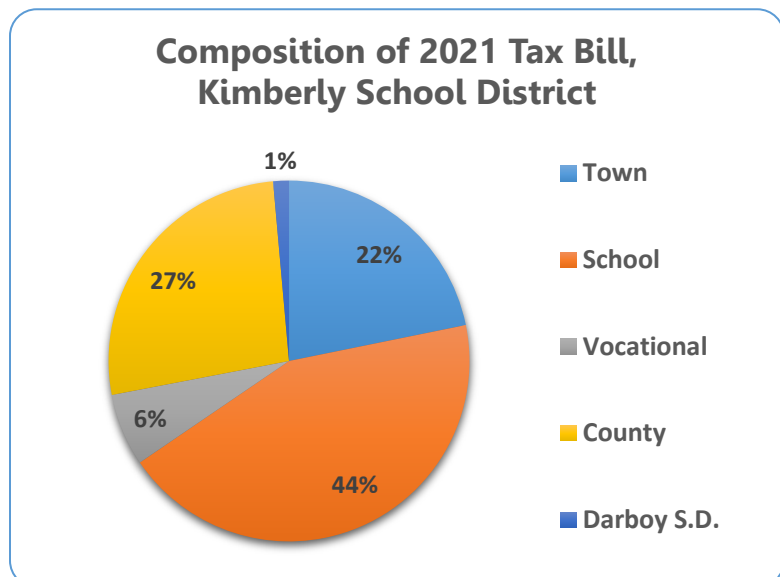
Property taxes are levied upon all Town property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Town's tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However, these taxes are not due until the following year. As an example, the 2021 tax levy is set by the end of November, 2021. It is prorated to individual property tax bills based on the assessed value on January 1, 2021.

Property tax payments for the 2021 levy are due in full by January 31, 2022 and are recognized as revenue in the 2022 calendar year. Residents can take advantage of the Town's installment plan which allows payment of 50% of the tax bill plus special charges by January 31 and the remaining balance by July 31. Residents choosing the installment plan are not charged interest or penalties as long as all payments are made on time. The Town of Buchanan is subject to property tax levy limits as are all Wisconsin municipalities.

The Town's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The table below shows the Town's compliance with this mandate. The Town has a road maintenance levy as a result of a 2013 referendum passed by the electors to raise the levy by \$350,000 for road maintenance work.

Resident tax bills include taxes levied by several other governmental units called overlying taxing bodies. Within the Town of Buchanan these include Outagamie County, a school district (Kaukauna Area School District, Kimberly Area School District or Wrightstown Community School District), Vocational, and Darboy Sanitary District (applies if you are in the sanitary district boundaries). These are offset by some tax credits provided by the State, primarily the School Levy Credit. The School Levy Credit is a refund of property taxes for School Districts which is based on the school's levy as a percentage of all school tax levies in the state.

The graph on the right shows the makeup of a property tax bill within the Town and Kimberly Area School District (lowest school district tax rate in Township jurisdiction), including general tax credit, for the current fiscal year. The total tax bill decreased \$1.69 per mil, or -11.6%, from the prior year due to decreases to varying degrees in all of the taxes—the most significant being the school tax decrease of almost 20%.





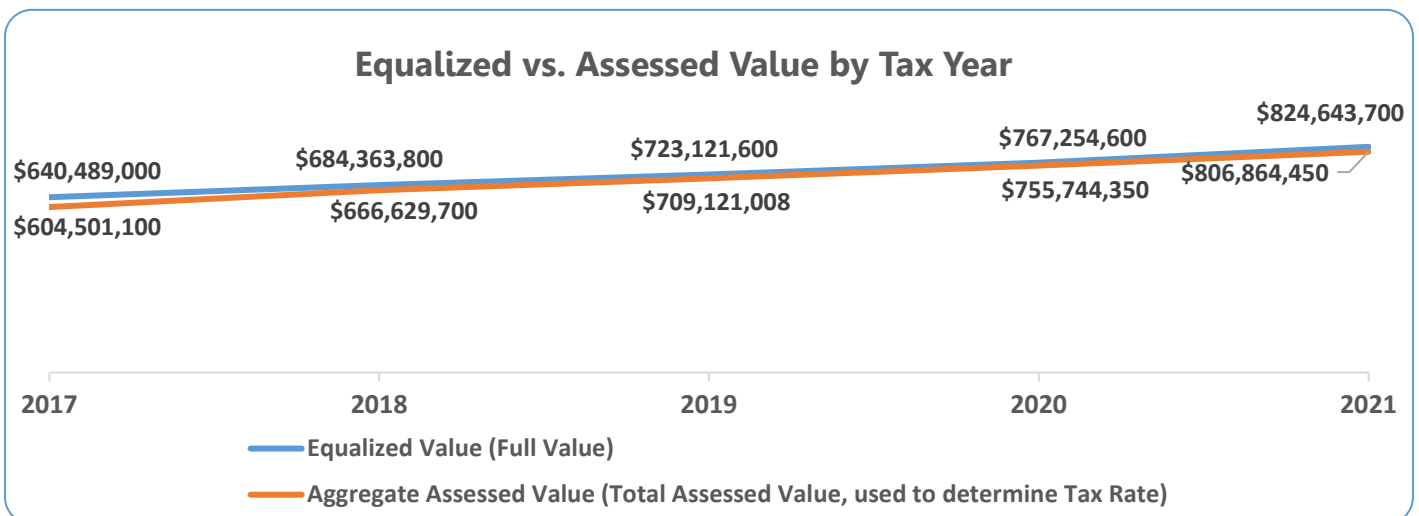
**Assessed and Equalized Values**

Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State’s Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. The equalized value represents the value of all the property within a municipality in the aggregate. The Town’s equalized value is then used to determine how much of the State, County and Vocational total tax levies apply to Town of Buchanan tax payers.

Assessed valuation represents the total of the values of all real and personal property within the Town, as determined by the Town’s assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Town as a whole. Each property within the Town has an assessed value, but due to the cost of conducting a revaluation (the process used to update all assessed values) this process is not done on an annual basis, thus the assessed value may not reflect the equalized market value for that given year. The Town is required to reassess properties within the Town if the assessed value differs from the equalized value by more than 10% for three years. The assessed value is used to prorate the tax levies to each individual property.

Once the annual tax levy has been established during the budget process, the Town’s levy is divided by total assessed value of the Town divided by \$1,000. This yields the assessed tax rate. Each individual property’s tax bill is then calculated by taking that property’s assessed value, divided by \$1,000 and multiplying it by assessed tax rate.

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The equalized tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates, comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties. The table below shows the relationship between the equalized property value and the assessed property values for the last several years. The Town is in the middle of a six-year revaluation which will allow the assessor to determine the actual condition of each property in the Township.





### **Intergovernmental**

The Town is not allowed to charge a local sales or income tax, instead these charges are collected by the State. The State then passes funding on to local governments through programs such as the State Shared Revenue and Transportation Aid Programs in amounts determined during their bi-annual budget process.

*State Shared Revenues* were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Town receives has changed a number of times. However, generally speaking the payment is based on population and available revenues. The annual increase or decrease in the payment the Town receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Town receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year. The 2022 estimate provided by the State is \$72,000 which is \$279 less than the 2021 amount.

*Transportation aids* are provided based on a rolling six-year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. The Town is notified of this amount in mid-September. For 2022 the Town is anticipated to receive \$236,363, an increase of \$30,830 (15%) over 2021. Because this revenue source is dependent to some degree on the Town's spending on road construction, the Town normally dedicates as much funding as feasible to Capital Projects. This also serves to help cushion the General Fund if funding for this program declines significantly in future years.

### **Charges for Services**

*Waste Collection Special Charge* fees are how the Town has funded garbage, recycling and yard waste collection services by pro-rating the cost of the program and charging each dwelling unit that receives the service a special charge. The State of Wisconsin only allows a special charge to be collected once the service has been rendered. This means the cost of the 2021 service will be charged on the 2021 tax year bill.

The special charge amount will be \$153.19. This is a 1.5% (\$2.28) increase over the 2020 amount due mainly to the annual increase per the five-year agreement the Town signed with the contractor, which is now GFL (was Advanced Disposal initially).



## General Fund Expenditures

The following illustrates the major General Fund expenditures for the Town:

### Summary of General Fund Significant Expenditures (SE)

	2018	2019	2020	2021	2022	% change
	Actual	Actual	Actual	Adopted	Adopted	21 to '22
Salaries, Wages & Benefits	\$ 409,720	\$ 422,071	\$ 413,948	\$ 407,694	\$ 452,291	11%
Professional Fees & Contractual Services	\$ 759,750	\$ 737,734	\$ 626,156	\$ 796,653	\$ 780,768	-2%
Garbage & Recycling Collection/Disposal	\$ 376,241	\$ 412,892	\$ 408,487	\$ 436,500	\$ 435,500	0%
<b>Total GF Significant Expenditures</b>	<b>\$1,545,711</b>	<b>\$ 1,572,697</b>	<b>\$ 1,448,591</b>	<b>\$ 1,640,847</b>	<b>\$ 1,668,559</b>	<b>2%</b>
<b>Total GF Expenditures (no capital outlay)</b>	<b>\$1,845,566</b>	<b>\$ 1,821,774</b>	<b>\$ 1,978,029</b>	<b>\$ 2,014,015</b>	<b>\$ 2,017,983</b>	<b>0%</b>
<b>Total SE as % of GF Expenditures</b>	<b>84%</b>	<b>86%</b>	<b>73%</b>	<b>81%</b>	<b>83%</b>	

## Salaries & Wages

The 2022 budget includes does not include any significant changes in staffing levels compared to 2010. The total amount of salaries and benefits increased 11% due to a 2% cost of living increase and merit increases for regular staff, the addition of one 12-week internship (\$6,450), increased Maintenance staff budget by 240 hours (\$4,540) in anticipation of support needed for the Yard Waste Transfer Site, and by budgeting 30% of the Engineer Technician benefits, to match the salary allocation, to the General Fund. In the prior year 100% of the benefits were budgeted in the Transportation Utility Fund.

## Professional Fees & Contractual Services

The Town contract outs a number of local services it provides to residents and that it receives internally. In the following table most, if not all, of the larger outsourced items are listed. In the 2022 budget there is a 2% decrease in professional fees & Contractual Services due to the decrease to the contract for Law Enforcement with Outagamie County Sheriff's Department. There is no change to the contract/reduction of services, rather the estimated costs have been reduced to reflect actual costs.

### Professional Fees & Contractual Services

	2018	2019	2020	2021	2022	% change
	Actual	Actual	Actual	Adopted	Adopted	21 to '22
Legal Services	\$ 30,030	\$ 25,301	\$ 33,396	\$ 35,000	\$ 35,000	0%
Consultant Fees & Studies	\$ 4,995	\$ 1,995	\$ -	\$ 5,000	\$ 5,000	0%
Audit	\$ 6,900	\$ 7,000	\$ 9,200	\$ 7,200	\$ 7,200	0%
Assessor	\$ 22,946	\$ 47,942	\$ 47,969	\$ 48,500	\$ 48,500	0%
Law Enforcement-OCSD	\$ 458,124	\$ 384,122	\$ 345,086	\$ 414,005	\$ 380,833	-8%
Mutual Aid	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0%
Building Inspection	\$ 19,519	\$ 19,489	\$ 18,545	\$ 19,250	\$ 20,646	7%
General Maintenance Expenses	\$ 19,611	\$ 52,774	\$ 16,814	\$ 80,000	\$ 100,000	25%
Engineering Consulting	\$ 30,565	\$ 20,921	\$ 9,488	\$ 15,000	\$ 20,000	33%
Winter Maintenance	\$ 69,414	\$ 101,332	\$ 71,075	\$ 95,000	\$ 85,893	-10%
Stormwater Plan Implementation	\$ 17,799	\$ 251	\$ -	\$ -	\$ -	
Valley Transit	\$ 71,847	\$ 68,607	\$ 66,583	\$ 69,698	\$ 69,696	0%
<b>Total</b>	<b>\$ 759,750</b>	<b>\$ 737,734</b>	<b>\$ 626,156</b>	<b>\$ 796,653</b>	<b>\$ 780,768</b>	<b>-2%</b>

## Expenditure Overview

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### *Assessor Services*

The Town is entering the second half (last three years) of the contract with Accurate Appraisal for field inspections of all properties in the Township over the course of six (6) years and an annual market revaluation. This ensures all taxpayers are paying their fair share on an annual basis.

### *General Maintenance Expenses*

This is the account general maintenance expense are drawn from and could include crackfilling contracting, potholes, minor patching, road maintenance supplies, trees, street sweeping, minor culvert work, and shouldering. In 2022, \$100,000 was budgeted for these costs—a \$20,000 increase from the prior year to increase activity to work on deferred maintenance.

### *Valley Transit Expense*

The Town supports Valley Transit by providing aid to fund their operations, specifically Route 11 – East College/Buchanan. The budgeted cost minus refunds from Valley Transit for intergovernmental revenue received is \$7,696, the same amount as 2021. Historically, this amount has fluctuated based on ridership and by the amount of Federal support Valley Transit receives.

## **Garbage and Recycling Collection/Disposal**

2022 is the fifth year the Town pays for the collection and disposal of waste materials under the five-year contract signed with GFL (contract originated with Advanced Disposal) in 2017. The cost for these services is decreasing in the budget approximately 2%. The decrease is an adjustment to be more in line with actual prior year costs and estimates. Per the GFL contract, rates will increase 5% for collection and tipping fees with the Outagamie County Landfill are increasing 4% in 2022.

## Description of Funds and Accounting Structure

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The Town has three governmental funds and two proprietary funds. The Town's fiscal year is the starts January 1 and ends on December 31. As required by Wisconsin Statutes, budgeted appropriations are adopted for Town's funds, which are classified and defined as follows:

### ***Budgetary Basis of Accounting***

The basis for adoption of the Town's budgets is the same as that used for financial statement preparation. All of the appropriation for 2022 are budgeted and included in this document.

### ***Governmental Fund Types***

These funds are where all of the functions of the Town are recorded. This fund is budgeted on a modified accrual basis of accounting. The modified cash basis recognizes assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures when they result from cash transactions with no provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Under the modified cash basis of accounting, the Town recognizes revenues when received. As a result, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) *are not recorded* in the Town's basic financial statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues when received if all eligibility requirements imposed by the provider have been met. Debt proceeds are recognized as another financing source and general revenue when received.

Under the modified cash basis of accounting, the Town generally records expenditures when paid, except for certain payroll withholdings and cash payments for subsequent year's expenditures. As a result, certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in the Town's basic financial statements. In addition, long-term debt payable in future years are not recorded.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources, as they are needed.

#### ***General Fund***

The basic operating fund. Accounts for everything not accounted for in another fund.

#### ***Debt Service Fund***

Accounts for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds.

### *Capital Projects Fund*

Accounts for the construction, rehabilitation, and acquisition of capital assets such as buildings, equipment, and roads. Governments are not required to account for all capital expenditures in this fund type; however, and therefore, it may also appear in the general fund or even special revenue funds.

### *Proprietary Funds*

At this time the Town has two Proprietary funds. These funds types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is the full accrual basis; however, non-accrual items are also shown for cash projections purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses also include depreciation.

### *Enterprise Fund*

Accounts for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of a government with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity, including payment of debt service on securities issues to finance such activity. In some cases, however, the governmental entity may be permitted to use funds in an enterprise fund for other purposes to use other funds to pay costs otherwise payable from the enterprise fund.

### **Major and Non-Major Funds**

For financial reporting purposes the Town has one major fund. A fund is considered major if it is the primary operating fund of the Town.

The Town reports the following major governmental fund:

General Fund – accounts for and reports all the Town's general operating financial resources.

The Town reports the following proprietary funds:

Stormwater Utility Fund – accounts for and reports all the Town's Stormwater Utility activities.

Transportation Utility Fund – accounts for and reports all the Town's Transportation Utility activities.

# General Fund Summary



## General Fund (100) Summary

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>						
Taxes	\$ 1,488,691	\$ 1,648,095	\$ 1,560,502	\$ 1,555,473	\$ (5,029)	-0.3%
Special Assessments	-	-	-	-	-	
Intergovernmental Revenues	554,273	481,307	466,562	512,001	45,439	9.7%
Licenses and Permits	89,935	94,512	78,938	82,984	4,046	5.1%
Fines, Forfeitures and Penalties	9,414	7,816	10,100	9,150	(950)	-9.4%
Public Charges for Services	388,179	390,294	383,737	409,970	26,233	6.8%
Intergovernmental Charges for Services	1,303	1,862	1,900	1,885	(15)	-0.8%
Miscellaneous Revenues	63,568	7,560	26,381	24,520	(1,861)	-7.1%
Other Funding Sources	-	10,600	221,212	370,743	149,531	67.6%
<b>Total</b>	<b>2,595,362</b>	<b>2,642,047</b>	<b>2,749,332</b>	<b>2,966,726</b>	<b>217,394</b>	<b>7.9%</b>
<b>Expenditures</b>						
General Government	594,916	494,912	541,196	546,599	5,403	1.0%
Public Safety	558,107	573,928	660,364	636,401	(23,963)	-3.6%
Public Works	619,181	729,901	771,525	799,835	28,310	3.7%
Culture, Recreation and Education	10,543	4,890	10,000	10,000	-	0.0%
Conservation and Development	14,092	19,768	30,930	25,148	(5,782)	-18.7%
Capital Outlay	298,166	105,802	371,175	744,000	372,825	100.4%
<b>Total</b>	<b>2,095,004</b>	<b>1,929,202</b>	<b>2,385,190</b>	<b>2,761,983</b>	<b>376,793</b>	<b>15.8%</b>
Revenue over/(under) Expenditures	500,358	712,845	364,142	204,743	(159,399)	-43.8%
<b>Other Funding Sources/Uses</b>						
Transfers In	85,161	-	-	-	-	
Transfers Out	(315,000)	(346,216)	(364,142)	(204,743)	159,399	-43.8%
<b>Total</b>	<b>(229,839)</b>	<b>(346,216)</b>	<b>(364,142)</b>	<b>(204,743)</b>	<b>159,399</b>	<b>-43.8%</b>
<b>Net change in Fund Balance</b>	<b>270,519</b>	<b>366,629</b>	<b>-</b>	<b>-</b>		
Beginning Balance January 1	1,015,954	1,286,474	1,286,473	1,653,103		
Ending Fund Balance 1 December 31	\$ 1,286,473	\$ 1,653,103	\$ 1,286,473	\$ 1,653,103		

The Town Board adopted a policy that minimum fund balance shall be 30% of the current annual general fund operating expenditures, excluding capital outlay and debt service to preserve working funds for cash flow purposes and to adequately prepare for unforeseen events which require ready access to funds. The 2022 minimum fund balance amount calculation is:

2022 GF operating expenditures as defined by policy	\$2,017,983
Minimum Fund Balance %	x 30%
Minimum Fund Balance Amount	\$ 605,395

The Town's budgeted General Fund balance at the end of 2022 of \$1,653,106 is above the minimum fund balance amount.

# Detail General Fund Revenue



## General Fund Revenues & Other Financing Sources (100)

REVENUES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22	Budget '21 to '22 Change
<b>Taxes</b>						
41100 GENERAL PROPERTY TAXES	1,447,358	1,527,724	1,460,024	1,444,005	-16,019	-1.1%
41113 PP CHR GCK PRIOR TAX YR COLL	1,583	0	0	0	0	0.0%
41120 PERSONAL PROPERTY TAXES	78	3,228	0	0	0	0.0%
41150 MANGD/PRIVATE FOREST LAND TAX	256	268	256	268	12	4.7%
41810 INTEREST/PENALTIES DELNQ TAXES	2	100	100	100	0	0.0%
41820 USE VALUE PENALTIES	3,011	1,688	0	0	0	0.0%
41920 ANNEXATION TAX PAYMENTS	2,657	19,087	18,956	19,100	144	0.8%
41930 COUNTY SALES TAX	33,747	96,000	81,166	92,000	10,834	13.3%
<b>Total Taxes 41000</b>	<b>1,488,691</b>	<b>1,648,095</b>	<b>1,560,502</b>	<b>1,555,473</b>	<b>-5,029</b>	<b>-0.3%</b>
<b>Special Assessments</b>						
42000 Special Assessments	0	0	0	0	0	0.0%
<b>Total Special Assessments 42000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Intergovernmental Revenues</b>						
43410 SHARED REVENUES	72,356	71,721	71,721	72,000	279	0.4%
43411 PERSONAL PROPERTY AID	15,268	15,268	15,268	15,268	0	0.0%
43420 FIRE INSURANCE DUES AID	30,854	32,950	30,854	32,950	2,096	6.8%
43430 EXEMPT COMPUTER STATE AID	3,398	3,398	3,398	3,398	0	0.0%
43434 VIDEO SERVICE PROVIDER AID	7,381	14,722	14,722	14,722	0	0.0%
43520 STATE EMERGENCY/EMS GRANTS	19,691	0	0	0	0	0.0%
43531 GENERAL TRANSPORTATION AID	178,725	205,533	205,533	236,363	30,830	15.0%
43650 FOREST CROPLAND/MANAGED FOREST	18	4,323	18	4,300	4,282	23788.9%
43660 STATE PAYMENTS OTHER	97,353	3,092	2,000	3,000	1,000	50.0%
43740 VALLEY TRANSIT REFUNDS	62,091	62,300	55,048	62,000	6,952	12.6%
43750 COUNTY RECYCLING GRANTS	67,137	68,000	68,000	68,000	0	0.0%
<b>Total Intergovtl Revenues 43000</b>	<b>554,273</b>	<b>481,307</b>	<b>466,562</b>	<b>512,001</b>	<b>45,439</b>	<b>9.7%</b>
<b>Licenses and Permits</b>						
44110 LIQUOR/BEER/TOBACCO LICENSES	12,720	22,283	11,650	12,000	350	3.0%
44130 CABLE FRANCHISE FEES	37,192	29,784	34,663	29,784	-4,879	-14.1%
44140 OTHER BUSINESS LICENSE	350	475	350	350	0	0.0%
44220 DOG/KENNEL LICENSE FEES	1,526	1,800	2,500	1,800	-700	-28.0%
44310 RESIDENTIAL BUILDINGS-NEW	5,740	2,500	5,600	5,000	-600	-10.7%
44320 COMMERCIAL BUILDING PERMITS	7,725	10,000	4,000	7,000	3,000	75.0%
44410 DRIVEWAY PERMIT-ENGINEERING	3,500	2,500	2,775	2,500	-275	-9.9%
44420 VARIANCE/REZONING/APPEALS FEES	3,450	2,000	1,200	2,000	800	66.7%
44510 EROSION CONTROL PERMIT	2,501	2,400	1,200	2,400	1,200	100.0%
44610 OCCUPANCY PERMIT-COMMERCIAL	750	1,650	150	1,500	1,350	900.0%
44900 GENERAL PERMITS	12,030	12,000	9,500	12,000	2,500	26.3%
44910 CSM/LAND DIVISION FEE	2,100	2,500	2,500	2,500	0	0.0%
44920 SITE PLAN REVIEW FEE	0	3,370	1,000	2,000	1,000	100.0%
44930 SPECIAL EXCEPTION FEE	300	1,200	300	600	300	100.0%
44940 OTHER REGULATORY FEES-TOWERS	50	50	1,550	1,550	0	0.0%
<b>Total Licenses and Permits 44000</b>	<b>89,935</b>	<b>94,512</b>	<b>78,938</b>	<b>82,984</b>	<b>4,046</b>	<b>5.1%</b>
<b>Fines, Forfeits and Penalties</b>						
45100 FINES, FORFEITS & PENALTIES	0	3,586	0	0	0	0.0%
45110 COURT/TRAFFIC FINES	8,604	4,000	10,000	9,000	-1,000	-10.0%
45130 LATE FEES-DOG LICENSE	110	230	100	150	50	50.0%
45190 OTHER LAW & ORD VIOLATIONS	700	0	0	0	0	0.0%
<b>Total Fines, Forfeits &amp; Penalties 45000</b>	<b>9,414</b>	<b>7,816</b>	<b>10,100</b>	<b>9,150</b>	<b>-950</b>	<b>-9.4%</b>

# Detail General Fund Revenue continued



## General Fund Revenues & Other Financing Sources (100)

		2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change
<b>REVENUES</b>							
<b>Public Charges for Services</b>							
46100	PUBLIC CHARGES FOR SERVICE	613	0	0	0	0	0.0%
46111	ADDRESS ASSIGNMENT FEE	165	200	200	200	0	0.0%
46112	INQUIRY FEES, COPIES, MISC.	3,584	3,500	3,500	3,500	0	0.0%
46113	PUBLICATION FEES-LIQUOR LIC	256	296	100	100	0	0.0%
46220	FIRE PROTECTION FEES	1,121	1,086	6,000	1,100	-4,900	-81.7%
46320	STREET MAINT CONST/DITCH CHG	6,812	15,500	6,000	15,000	9,000	150.0%
46321	STREET LIGHTS ANNUAL CHARGES	9,457	9,370	9,457	9,370	-87	-0.9%
46421	LARGE ITEM/RECYCLING FEES	1,585	2,200	1,300	2,500	1,200	92.3%
46422	YARD WASTE TRANSFER SITE FEES	0	0	0	7,000	7,000	
46430	RESID WASTE ANNUAL SPECIAL CHG	353,521	355,754	348,680	362,200	13,520	3.9%
46720	PARK IMPACT FEES	5,280	2,388	4,000	4,000	0	0.0%
46820	DRAINAGE/EROSION REVIEW FEES	5,786	0	4,500	5,000	500	11.1%
<b>Total Public Charges for Services 46000</b>		<b>388,179</b>	<b>390,294</b>	<b>383,737</b>	<b>409,970</b>	<b>26,233</b>	<b>6.8%</b>
<b>Intergovernmental Charges for Services</b>							
47320	REFUND FOR CROSSING GUARDS	1,303	1,862	1,900	1,885	-15	-0.8%
<b>Total Intergovtl Charges for Services 47</b>		<b>1,303</b>	<b>1,862</b>	<b>1,900</b>	<b>1,885</b>	<b>-15</b>	<b>-0.8%</b>
<b>Miscellaneous Revenues</b>							
48110	INTEREST INCOME	20,848	9,400	17,000	10,000	-7,000	-41.2%
48120	INT. INCOME-PARK IMPACT ACCT.	108	10	150	20	-130	-86.7%
48130	UNREALIZED GAINS & LOSSES	7,465	-7,600	8,031	5,000	-3,031	-37.7%
48210	HALL RENTAL FEES	600	1,650	1,200	1,500	300	25.0%
48310	SALE OF OTHER PROPERTY	11,458	100	0	0	0	0.0%
48510	DONATION FOR PARKS & REC	527	0	0	0	0	0.0%
48540	FIRE DEPT FUNDRAISING	19,950	-5,000	0	0	0	0.0%
48980	P-CARD REBATE INCOME	2,613	9,000	0	8,000	8,000	0.0%
<b>Total Misc Revenues 48000</b>		<b>63,568</b>	<b>7,560</b>	<b>26,381</b>	<b>24,520</b>	<b>-1,861</b>	<b>-7.1%</b>
<b>OTHER FINANCING SOURCES</b>							
49200	TRANSFER FROM TRANSPORT FUND	85,161	0	0	0	0	0.0%
49310	FUND BALANCE APPLIED	0	0	197,492	316,743	119,251	60.4%
49340	BUILDING IMPRVMT FUND APPLIED	0	0	0	30,000	30,000	
49350	PARK IMPACT FEES APPLIED	0	0	5,000	12,000	7,000	140.0%
49365	FIRE DEPT FUNDRAISING FUND APPLIED	0	5,000	0	12,000	12,000	
49390	TRAIL DEVELOPMENT FUND	0	0	5,000	0	-5,000	-100.0%
49999 001	PARKS (SPRINGFIELD TREE/TRAIL)	0	0	8,120	0	-8,120	-100.0%
49999 002	FIRE & RESCUE-HOSE REPLACEMENT	0	5,600	5,600	0	-5,600	-100.0%
<b>Total Other Financing Sources 49000</b>		<b>85,161</b>	<b>10,600</b>	<b>221,212</b>	<b>370,743</b>	<b>149,531</b>	<b>67.6%</b>
<b>Total Revenues &amp; Other Financing Sources</b>		<b>2,680,523</b>	<b>2,642,047</b>	<b>2,749,332</b>	<b>2,966,726</b>	<b>217,394</b>	<b>7.9%</b>

## Detail General Fund – General Government Expenses



### General Government

The General Government Department currently includes a significant amount of the overall Town operations including the Town Board, Town administration, legal services, elections, financial administration, Town maintenance and buildings and other general administration. These services vary widely and serve to meet many of the Town's statutory duties as well as ensure proper fiscal and resource management.

### Purpose & Goal

This department provides efficient and accurate management of Town functions. We serve as the primary point of contact for our community and provide professional and cost-effective management to meet the highest standards of local government performance and accountability.

### Services

- Town Board
- Legal Services
- IT Services
- Elections
- Clerk
- Treasurer
- Town Administration
- Audit Services
- Assessor
- Facilities Management

### Budget Impact

- The total amount of salaries and benefits increased due to a 2% cost of living increase and merit increases ranging from 2% to 4% for regular staff, the addition of one 12-week internship, increased Maintenance staff budget by 240 hours in anticipation of support needed for the Yard Waste Transfer Site.
- The benefits are being budgeted with each position in 2022. In prior years benefits were budgeted at lump sum. This is most noticeable in the shift of budgeted funds moving from the Financial Administration category to General Administration.

### 2021 Accomplishments

- Successfully completed an election cycle
- Successfully completed annual audit
- Successfully began new tenure of the Town Administrator position
- Successfully created and hired a 12-week intern position for the summer

### 2022 Action Plan/Tasks

- Implement electronic books for election and execute successful election cycle
- Continue second half of six-year full revaluation for property assessments of all Town properties.
- Continue to implement software and communication improvements



# Detail General Fund – General Government Expenses



## General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21	Budget '21
			Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %
<b>GENERAL GOVERNMENT</b>						
<b>Legislative</b>						
51110 120 TOWN BOARD - SALARY	30,600	30,913	30,913	31,226	313	1.0%
51110 130 TOWN BOARD - SS/MED	585	2,000	0	2,000	2,000	
51110 311 TOWN BOARD - SUPPLY / EXP	827	300	900	900	0	0.0%
51110 324 TOWN BOARD - DUES / SUBSCPT	1,499	1,299	1,200	1,400	200	16.7%
<b>Legislative Total 51000</b>	<b>33,511</b>	<b>34,512</b>	<b>33,013</b>	<b>35,526</b>	<b>2,513</b>	<b>7.6%</b>
<b>Legal Services Fees</b>						
51131 210 TOWN LEGAL SERVICE - FEES	33,396	35,000	35,000	35,000	0	0.0%
<b>Total Legal Services Fees 51300</b>	<b>33,396</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.0%</b>
<b>General Administration</b>						
51400 291 CONSULTANT FEES & STUDIES	0	2,600	5,000	5,000	0	0.0%
51410 120 ADMINISTRATOR - SALARY	75,080	89,687	90,000	89,250	-750	-0.8%
51410 130 ADMINISTRATOR - SS/MED	1,549	6,814	0	6,828	6,828	
51410 131 ADMINISTRATOR - HEALTH	3,851	14,840	0	15,065	15,065	
51410 132 ADMINISTRATOR - DENTAL	224	799	0	300	300	
51410 133 ADMINISTRATOR - RETIREMENT	0	5,406	0	6,024	6,024	
51410 311 ADMINISTRATOR-SUPPLY / EXP	825	1,000	2,000	1,500	-500	-25.0%
51410 324 ADMINISTRATOR - DUES/SUBSCPT	499	858	850	900	50	5.9%
51410 326 ADMINISTRATOR - TRAINING REIMB	73	120	1,800	1,800	0	0.0%
51411 110 INTERIM ADMINISTRATOR - WAGES	25,450	0	0	0	0	
51412 000 ADMINISTRATOR BENEFIT PAYOUT	5,503	0	0	0	0	
51420 110 CLERK / TREAS - WAGES	64,427	50,609	50,609	53,646	3,037	6.0%
51420 130 CLERK / TREAS - SS/MED	1,350	3,872	0	4,104	4,104	
51420 131 CLERK / TREAS - HEALTH	7,039	28,191	0	29,000	29,000	
51420 132 CLERK / TREAS - DENTAL	257	972	0	972	972	
51420 133 CLERK / TREAS - RETIREMENT	1,256	3,482	0	3,621	3,621	
51420 211 CLERK / TREAS - COMP/SERV MAIN	1,360	4,024	2,500	2,800	300	12.0%
51420 212 CLERK / TREAS-COPIER MAINT	2,604	2,293	950	2,000	1,050	110.5%
51420 213 CLERK / TREAS - SOFTWARE/LIC	3,474	7,345	7,802	10,000	2,198	28.2%
51420 214 CLERK / TREAS - WEB SITE MAINT	495	3,600	3,780	3,780	0	0.0%
51420 311 CLERK / TREAS - SUPPLY / EXP	8,013	1,900	4,500	4,500	0	0.0%
51420 314 CLERK / TREAS -CRIMINAL BKGRND	1,064	1,100	1,500	1,100	-400	-26.7%
51420 315 CLERK / TREAS - PUBL/NOTICE	1,832	1,200	1,900	1,800	-100	-5.3%
51420 320 CLERK / TREAS - NEWSLETTER EXP	2,983	3,500	3,500	3,500	0	0.0%
51420 326 CLERK / TREAS - TRAINING REIMB	604	1,000	3,000	3,000	0	0.0%
51421 110 DEP CLERK / TREAS - WAGES	29,496	31,000	33,041	33,702	661	2.0%
51421 130 DEPUTY C/T SS/MED	540	2,335	0	2,578	2,578	
51421 132 DEPUTY C/T DENTAL	262	972	0	972	972	
51421 133 DEPUTY C/T RETIREMENT	477	2,093	0	2,275	2,275	
51440 110 ELECTION WRK - WAGES	15,259	3,809	8,318	15,259	6,941	83.4%
51440 130 ELECTION - SS/MED	0	7	0	0	0	
51440 311 ELECTION WRK -SUPPLY / EXP	8,824	3,906	6,000	9,000	3,000	50.0%
51450 110 INTERN WAGES				6,000	6,000	
51450 130 INTERN - SS/MED				450	450	
<b>Total General Admin 51400</b>	<b>264,670</b>	<b>279,335</b>	<b>227,050</b>	<b>320,727</b>	<b>93,677</b>	<b>41.3%</b>

Detail General Fund – General Government Expenses continued



**General Fund Expenses & Other Financing Uses (100)**

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21	Budget '21	
			Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %	
<b>Financial Administration</b>							
51510 210 AUDIT & ACCOUNTING - FEES	9,200	7,200	7,200	7,200	0	0.0%	
51511 000 LIFE INSURANCE	2,810	2,804	2,700	2,800	100	3.7%	
51512 000 PYRL EXP MED & SS (ALL)	17,577	0	26,823	0	-26,823	-100.0%	
51514 000 WRS	8,583	0	11,721	0	-11,721	-100.0%	
51516 000 HEALTH INSURANCE	32,048	0	59,231	0	-59,231	-100.0%	
51517 000 DENTAL ALLOWANCE	1,720	0	4,500	0	-4,500	-100.0%	
51520 311 TREASURER - SUPPLY / EXP	2,112	3,000	3,000	3,000	0	0.0%	
51530 210 PROPERTY ASSESSOR - FEES	47,969	48,500	48,500	48,500	0	0.0%	
51540 210 INVESTMENT ACCOUNT FEES	2,234	2,000	0	2,240	2,240		
<b>Total Financial Admin</b>	<b>124,254</b>	<b>63,504</b>	<b>163,675</b>	<b>63,740</b>	<b>-99,935</b>	<b>-61.1%</b>	
<b>General Building</b>							
51600 110 MAINTENANCE - WAGES	25,688	22,703	22,703	28,153	5,450	24.0%	
51600 130 MAINTENANCE - SS/MED	541	2,056	0	2,154	2,154		
51600 220 MAINTENANCE - UTILITIES	19,561	21,300	21,525	22,000	475	2.2%	
51600 241 MAINTENANCE - SUPLS/MAINT/REPR	5,301	8,000	8,500	9,000	500	5.9%	
51600 242 MAINTENANCE - HVAC MAINT/REPRS	810	410	1,580	1,000	-580	-36.7%	
51600 243 MAINTENANCE-SECURITY ALARM MONT	639	415	1,700	700	-1,000	-58.8%	
<b>Total General Building 51600</b>	<b>52,539</b>	<b>54,883</b>	<b>56,008</b>	<b>63,007</b>	<b>6,999</b>	<b>12.5%</b>	
<b>Other General Government</b>							
51910 000 ILLEGAL TAXES REFUNDED	664	0	0	0	0		
51930 510 PROPERTY & LIAB - INSURANCE	24,625	26,594	24,500	26,600	2,100	8.6%	
51930 511 PROPERTY & LIAB - INS REIMB	0	-380	0	0	0		
51980 000 EMPLOYEE ASSISTANCE PROGRAM	1,218	1,239	1,200	1,250	50	4.2%	
51981 000 COVID RELATED EXPENSES	59,500	0	0	0	0		
51982 000 TOWN EVENT, AWARD, MEMORIAL	0	225	750	750	0	0.0%	
<b>Total Other General Govt 51900</b>	<b>86,007</b>	<b>27,678</b>	<b>26,450</b>	<b>28,600</b>	<b>2,150</b>	<b>8.1%</b>	
<b>Total General Government</b>	<b>594,916</b>	<b>494,912</b>	<b>541,196</b>	<b>546,599</b>	<b>5,404</b>	<b>1.0%</b>	

## Detail General Fund – Public Safety Expenses



### Public Safety – Law Enforcement

In partnership with the Village of Combined Locks the Town signed an agreement with the Outagamie County Sheriff’s Department to provide six (6) Deputies for law enforcement services in both communities. This means that the Town has 24/7 coverage.

#### Purpose & Goals

Through the use of contracted services, the community receives professional and timely response to requests for services which include the fair and equitable application of the law, regulations and Town ordinances to meet the highest expectations of public safety.

#### Services

- Law enforcement

#### Budget Impact

- A \$33,172 (8%) decrease to the Intergovernmental Agreement for law enforcement services based on estimate provided that is closer to prior year actual costs.

#### 2021 Accomplishments

- Continued reports by Town Deputies to the Town Board at regular meetings.
- Continued communication with Town Deputies on Town priorities and enforcement issues.

#### 2022 Action Plan/Tasks

- Annual meeting and review of services with Outagamie County Sheriff’s Department and Village of Combined Locks per the agreement.

### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
			Adopted Budget	Adopted Budget		
<b>PUBLIC SAFETY</b>						
<b>Law Enforcement</b>						
52100 120 DEPUTIES - SALARY & BENEFITS	298,045	313,000	354,656	323,064	-31,592	-8.9%
52100 291 DEPUTIES - CONTRACTED	14,902	16,000	17,733	16,153	-1,580	-8.9%
52100 311 DEPUTIES - SUPPLIES / EXP	1,112	1,900	1,944	1,944	0	0.0%
52100 350 DEPUTIES - SQUADS	31,027	39,672	39,672	39,672	0	0.0%
<b>Total Law Enforcement 52100</b>	<b>345,086</b>	<b>370,572</b>	<b>414,005</b>	<b>380,833</b>	<b>-33,172</b>	<b>-8.0%</b>

## Detail General Fund – Public Safety Expenses continued



### Public Safety – Fire & Rescue

Buchanan Fire and Rescue includes a paid-on-call fire department consisting of ~32 members. The department has a part-time Fire Chief who is paid an hourly wage and there are department officers who provide leadership. Services provided by the department include, but are not limited to, fire suppression, accident clean-up, vehicle extrication, public education and fire inspections. The department utilizes mutual aid agreements to supplement services and has automatic aid agreements with the Combined Locks, Harrison, Holland, and Wrightstown Fire Department.

Crossing guards are provided out of this budget at Holy Spirit School through a joint municipal agreement with the Village of Harrison.

#### Purpose & Goal

The Department strives to protect the lives and property of residents, visitors and taxpayers while ensuring the health and safety of the firefighters. Buchanan Fire & Rescue Department suppresses fires with a highly trained and equipped fire department. The Department is “Dedicated to Service” as trained professionals in all aspects of rescue, fire prevention and suppression, and the control of hazardous situations.

#### Services

- Fire Services
- Inspection Services
- Public Education
- Crossing Guard Services

#### Budget Impact

- Modest increase to the budget of \$2,742 (1.4%) from the prior year. Benefits are being budgeted differently from prior years so there is an increase to budget due to tracking those costs by position at department level.

#### 2021 Accomplishments

- Progress on Fire Consolidation Committee efforts with Village of Combined Locks
- Verbal agreement for water and ice rescue team with Villages of Kimberly, Little Chute and Combined Locks; purchased 4 ice suits

#### 2022 Action Plan/Tasks

- Continue fire signs project for rural properties in the Town.
- Continue Fire Consolidation Committee with Combined Locks.
- Continue discussions with neighboring communities about sharing resources, i.e., services and/or apparatus.
- Begin replacement of portable radios, possibly in phases – seeking grant funding.

## Detail General Fund – Public Safety Expenses continued



### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21	Budget '21
			Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %
<b>PUBLIC SAFETY</b>						
<b>Fire and Rescue</b>						
52200 110 FIRE - WAGES	27,971	60,000	50,000	51,000	1,000	2.0%
52200 111 FIRE - ASSIST WAGES	3,284	0	8,580	8,923	343	4.0%
52200 120 FIRE - SALARY	23,458	25,969	25,969	27,008	1,039	4.0%
52200 130 FIRE - SS/MED	1,124	4,590	0	4,600	4,600	
52200 134 FIRE - REIMBURSEMENT	0	0	300	300	0	0.0%
52200 190 FIRE - LENGTH OF SERVICE	48,705	18,000	30,000	23,000	-7,000	-23.3%
52200 191 FIRE - SERVICE AWARD	153	200	750	750	0	0.0%
52200 241 FIRE - SUPLS/MAIN/REPR	3,711	8,467	6,500	6,500	0	0.0%
52200 244 FIRE - EQUIP MAINT & TEST	7,567	8,000	6,000	6,000	0	0.0%
52200 292 FIRE - COMMUNICATION EQUIP	5,230	4,876	7,210	7,200	-10	-0.1%
52200 311 FIRE - SUPPLIES / EXP	3,622	2,884	1,400	1,400	0	0.0%
52200 324 FIRE - DUES / SUBSCPT	5,465	6,180	4,500	5,000	500	11.1%
52200 326 FIRE - TRAINING - REIMB	937	1,500	3,500	4,500	1,000	28.6%
52200 327 FIRE - DRILL EXPENSES	1,072	1,000	3,000	3,000	0	0.0%
52200 344 FIRE - FUEL & MAINT	3,244	3,545	6,000	6,000	0	0.0%
52200 360 FIRE - FUNDRAISING EXP	9,990	0	0	0	0	
52200 380 FIRE - PUBLIC SAFETY & EDUC	5,188	1,400	3,500	4,500	1,000	28.6%
52200 381 FIRE - PPE	676	2,500	15,000	15,000	0	0.0%
52200 382 FIRE - UNIFORMS & CLOTHING	1,996	2,000	2,000	2,000	0	0.0%
52200 385 FIRE - PHYSICALS/TESTING	0	0	1,000	1,000	0	0.0%
52200 390 FIRE - MUTUAL AID	8,000	8,000	8,000	8,000	0	0.0%
52200 399 FIRE - EVENTS / OTHER EXP	4,397	1,000	4,500	4,500	0	0.0%
52200 510 SICKNESS & ACCIDENT LIFE INS	0	0	3,000	3,000	0	0.0%
52220 110 CROSSING GUARD - WAGES	2,550	1,750	3,500	3,500	0	0.0%
52220 130 CROSSING GUARD - SS/MED	93	268	0	270	270	
<b>Fire and Rescue 52200</b>	<b>168,433</b>	<b>162,129</b>	<b>194,209</b>	<b>196,951</b>	<b>2,742</b>	<b>1.4%</b>

## Detail General Fund – Public Safety Expenses continued



### Public Safety – Emergency Medical Services (EMS)

Emergency Management services are managed by the Fire Chief. Services include creating a framework within the community to reduce vulnerability to hazards and respond to disasters as well as pre-emergency planning for Town events including readiness to respond to and recover from threatened or actual natural disasters, acts of terrorism or other manmade disasters.

#### Purpose & Goal

The Town of Buchanan EMS Rescue Squad is dedicated to continually providing rapid and efficient high-quality pre-hospital emergency care for all residents and visitors. They strive to maintain a highly trained and well-equipped EMS squad. This is accomplished by having highly dedicated members willing to serve the community in which they live.

#### Services

- Medical Emergency Response

#### Budget Impact

- Budget increased \$4,471 (13.6%) from prior year due to increases for supplies, education and training. Benefits are being budgeted differently from prior years so there is an increase to budget due to tracking those costs by position at department level.

#### 2021 Accomplishments

- Continued to provide services at high level with utmost safety precautions for responders and residents during the pandemic.

#### 2022 Action Plan/Tasks

- Increase education and training.

### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21	Budget '21
			Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %
<b>PUBLIC SAFETY</b>						
<b>Emergency Management</b>						
52300 110 EMS - WAGES	11,847	8,093	14,000	14,000	0	0.0%
52300 130 EMS - SS/MED	141	619	0	1,071	1,071	
52300 240 EQUIPMENT & SUPPLIES	0	540	0	600	600	
52300 241 EMS - SUPLS/MAIN/REPR	4,197	2,000	2,000	2,000	0	0.0%
52300 244 EMS - EQUIP MAINT & TEST	0	364	6,000	6,000	0	0.0%
52300 245 EMS - AED EQUIP	4,891	6,000	6,000	6,000	0	0.0%
52300 311 EMS - SUPPLIES / EXP	3,848	2,825	100	2,000	1,900	1900.0%
52300 324 EMS - DUES / SUBSCPT	0	300	300	500	200	66.7%
52300 326 EMS - TRAINING - REIMB	766	0	2,000	2,500	500	25.0%
52300 380 EMS - PUBLIC SAFETY & EDUC	0	1,110	1,000	1,200	200	20.0%
52300 381 EMS- PPE	0	490	0	0	0	
52300 382 EMS - UNIFORMS & CLOTHING	353	200	1,500	1,500	0	0.0%
<b>Total Emergency Management 52300</b>	<b>26,043</b>	<b>22,541</b>	<b>32,900</b>	<b>37,371</b>	<b>4,471</b>	<b>13.6%</b>

## Detail General Fund – Public Safety Expenses continued



### Public Safety – Building Inspection

Building inspection is a contracted service with a State-certified building inspector for residential properties. For commercial properties, a State Building Inspector is utilized.

#### Purpose & Goal

The Building Inspection Division is responsible for issuing building permits, performing inspections and providing plan review for all new and remodeled construction performed in the Town of Buchanan. The department also responds to citizen complaints on possible zoning and building code violations and follows up with enforcement action, if required.

#### Services

- Inspection Services

#### Budget Impact

- Budget increased \$1,996 (10.4%) due to increase in inspector fees. The Building Inspector contract fee is based on an average of 80% of the applicable permit fees collected over the previous three-year period.

#### 2021 Accomplishments

- Reviewed over 215 permits, including 44 commercial and 172 residential permits.

#### 2021 Action Plan/Tasks

### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020	2021 EOY	2021	2022	Budget '21	Budget '21
	Audited	Projected	Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %
<b>Building Inspection</b>						
52400 291 INSPECTOR - CONTRACTED	17,880	18,650	18,650	20,646	1,996	10.7%
52400 311 INSPECTOR - SUPPLIES / EXP	665	36	600	600	0	0.0%
<b>Total Building Inspection 52400</b>	<b>18,545</b>	<b>18,686</b>	<b>19,250</b>	<b>21,246</b>	<b>1,996</b>	<b>10.4%</b>

## Detail General Fund – Public Works

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### Public Works

The Town Public Works program completes the majority of services through contracting and the assistance of a consulting Town Engineer.

### Purpose & Goal

The Public Works program is responsible for managing transportation and drainage facilities in a safe, efficient and fiscally responsible manner to provide the highest quality of life to our residents, visitors and taxpayers. Our contracted services are managed to ensure high quality, value and performance for the entire community.

### Services

- Engineering Services
- Road Maintenance
- Plowing Services
- Drainage Repairs
- Street Light Maintenance
- Public Transit
- Trash/Recycling/Yard Waste Services

### Budget Impact

- Increase to the Highway and Streets Maintenance budget of \$21,729 (9.6%) for increased to contracted general maintenance and engineer consultant costs to work toward addressing highway and street maintenance and repair needs of the Town. Includes addition of benefits for the Engineer Technician position which were budgeted in a different fund in the prior year.
- Increase to the Road Related Facilities budget of \$7,538 (19%) mainly due to street lighting costs based on prior year actuals and a 3% WE Energies increase and Kaukauna Utility increase of 5.9%.
- New expenses of \$5,000 for Yard Waste Transfer Site added to the Sanitation budget.

### 2021 Accomplishments

- Purchased and began using Town Tractor for public works activities.
- Prepared Town owned properties at N124 and N130 CTH N for demolition in early 2022.
- Culvert and road repairs completed at Barberry Lane/Block Road intersection and on Outagamie Road near Erv Court.

### 2022 Action Plan

- Construction and implementation of operations program of Yard Waste Transfer Site.
- Develop a maintenance plan in tandem with the 10-year Capital Improvement Plan.
- Seek new contract for Solid Waste, Recycling and Yard Waste services effective in 2023.
- Fill the Engineer Technician position.





**General Fund Expenses & Other Financing Uses (100)**

EXPENSES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>PUBLIC WORKS</b>						
<b>Highway and Street Maintenance</b>						
53231 291 GENERAL MAINT EXP - CONTRACTED	16,814	75,000	80,000	100,000	20,000	25.0%
53232 291 DITCH & CUTTING EXP-CONTRACTED	11,186	2,000	5,000	5,000	0	0.0%
53233 291 ENGINEER CONSULT - CONTRACTED	9,488	27,000	15,000	20,000	5,000	33.3%
53234 291 WINTER MAINT - CONTRACTED	71,075	66,000	95,000	85,893	-9,107	-9.6%
53235 311 STREET SIGN - SUPPLY / EXP	943	6,500	6,500	6,500	0	0.0%
53240 344 TOWN TRUCK - FUEL & MAINT	1,746	2,500	2,500	2,500	0	0.0%
53270 110 ENGINEER TECH - WAGES	0	2,789	16,500	16,500	0	0.0%
53270 130 ENGINEER TECH - SS/MED	0	213	0	1,262	1,262	
53270 131 ENGINEER TECH - HEALTH	0	0	0	3,168	3,168	
53270 132 ENGINEER TECH - DENTAL	0	0	0	292	292	
53270 133 ENGINEER TECH - RETIREMENT	0	0	0	1,114	1,114	
53270 311 ENGINEER TECH - SUPPLY / EXP	603	0	5,000	5,000	0	0.0%
<b>Total Highway &amp; St Maint 53200</b>	<b>111,856</b>	<b>182,002</b>	<b>225,500</b>	<b>247,229</b>	<b>21,729</b>	<b>9.6%</b>
<b>Road Related Facilities</b>						
53420 220 STREET LIGHTING - UTILITIES	21,953	31,427	25,772	32,500	6,728	26.1%
53430 000 SIDEWALK/REC TRAIL CONST	392	1,100	700	1,200	500	71.4%
53440 000 DRAINAGE REPAIR/MAINT EXPENSES	5,200	10,000	10,000	10,000	0	0.0%
53450 210 CULVERT/DRIVEWAY REVIEW - FEES	3,500	2,500	3,355	2,500	-855	-25.5%
53460 210 STORM WATER - FEES	1,210	1,210	0	1,210	1,210	
<b>Total Road Related Facilities 53400</b>	<b>32,255</b>	<b>46,237</b>	<b>39,827</b>	<b>47,410</b>	<b>7,583</b>	<b>19.0%</b>
<b>Mass Transit</b>						
53520 000 MASS TRANSIT EXPENSES	66,583	69,944	69,698	69,696	-2	0.0%
<b>Total Mass Transit 53520</b>	<b>66,583</b>	<b>69,944</b>	<b>69,698</b>	<b>69,696</b>	<b>-2</b>	<b>0.0%</b>
<b>Sanitation</b>						
53620 000 GARBAGE & RECYCLING PICKUP	331,293	350,859	375,000	368,000	-7,000	-1.9%
53650 000 YARD WASTE DISPOSAL	75,574	78,369	60,000	60,000	0	0.0%
53660 000 LARGE ITEM DISPOSAL/RECYCLING	1,619	2,490	1,500	2,500	1,000	66.7%
53670 000 YARD WASTE TRANSFER SITE EXP				5,000	5,000	
<b>Total Sanitation 53600</b>	<b>408,487</b>	<b>431,718</b>	<b>436,500</b>	<b>435,500</b>	<b>-1,000</b>	<b>-0.2%</b>
<b>Total Public Works</b>	<b>619,181</b>	<b>729,901</b>	<b>771,525</b>	<b>799,835</b>	<b>28,310</b>	<b>3.7%</b>

## Detail General Fund – Culture, Recreation & Education



### Culture, Recreation and Education

The culture, recreation and education program is mainly funding for Town park maintenance and supplies. There is currently no formal recreation events or services program.

#### Purpose & Goal

The program seeks to provide high quality park and recreation facilities and opportunities to strengthen each resident’s sense of place in the community, promote health and wellness, protect environmental resources and provide recreational experiences that improve the quality of life for all.

#### Services

- Park Maintenance

#### Budget Impact

- The funds budgeted for the Community Park in Harrison in prior years have been reallocated to Town parks supplies and expenses.

#### 2021 Accomplishments

- Installed park benches.
- Completed town parks tree assessment.

#### 2022 Action Plan/Tasks

- Begin town parks tree removal and mitigation plan.
- Recreation of a Town Parks Committee.
- Capital projects include drainage and playground equipment replacement at Springfield Park (see Capital Improvement Plan).

### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020	2021 EOY	2021	2022	Budget '21	Budget '21
	Audited	Projected	Adopted Budget	Adopted Budget	to '22 Change \$	to '22 Change %
<b>CULTURE, RECREATION AND EDUCATION</b>						
<b>Parks</b>						
55200 000	PARKS SUPPLIES & EXPENSES	0	4,000	6,000	9,000	3,000 50.0%
55200 311	PARKS - SUPPLY / EXP	4,428	890	0	0	0
55210 000	PARKS OTHER-COMMUNITY PARK	6,115	0	3,000	0	-3,000 -100.0%
	<b>Total Parks 55200</b>	<b>10,543</b>	<b>4,890</b>	<b>9,000</b>	<b>9,000</b>	<b>0 0.0%</b>
<b>Recreation Programs and Events</b>						
55300 000	RECREATION PROGRAMS & EVENTS	0		1,000	1,000	0 0.0%
	<b>Total Rec Programs/Events 55300</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0 0.0%</b>
	<b>Total Culture, Recreation and Education</b>	<b>10,543</b>	<b>4,890</b>	<b>10,000</b>	<b>10,000</b>	<b>0 0.0%</b>

## Detail General Fund – Conservation & Development



### Conservation & Development

The conservation and development program includes funding for Town economic development efforts, planning and zoning including a Plan Commission and Board of Appeals. Stormwater and drainage management duties are also included in this program including meeting the Town's statutory requirements for MS4 permit for stormwater management.

#### Purpose & Goal

The program strives to protect and promote the public health, safety, economic base and general welfare of the community and protect the environmental assets for the future through citizen participation, effective municipal codes, planning practices and professional service contracting. This work shall continue to improve the unique qualities of our community through innovative tools, collaborative approaches and strategic decision making.

#### Services

- Economic Development
- Stormwater Management Activities
- Planning and Zoning Services

#### Budget Impact

- Net decrease to the budget of \$7,782 (18.7%) resulting from an increase to economic development expenses and a decrease to the erosion and drainage reviews and inspections budget based on prior year actuals.

#### 2021 Accomplishments

- Plan Commission reviewed the following applications: 3 rezoning, 9 minor land division, 2 special exceptions, 3 site plans, 1 subdivision concept plat review. Board of Appeals reviewed 1 application for variance.

#### 2022 Action Plan/Tasks

- Begin Zoning Ordinance Review project
- Participate in Town strategic planning process

#### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021	2022	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
			Adopted Budget	Adopted Budget		
<b>CONSERVATION AND DEVELOPMENT</b>						
<b>Economic Development</b>						
56200 000 ECONOMIC DEVELOPMENT EXPENSES	3,707	250	0	2,000	2,000	
56700 000 DEVELOPMENT REVIEW	-732	3,467	3,700	3,700	0	0.0%
<b>Total Economic Development 56200</b>	<b>2,975</b>	<b>3,717</b>	<b>3,700</b>	<b>5,700</b>	<b>2,000</b>	<b>54.1%</b>
<b>Planning and Zoning/Erosion/Conservation</b>						
56300 110 PLAN COMM - WAGES	1,980	3,000	3,980	3,900	-80	-2.0%
56300 130 PLAN COMM - SS/MED	116	301	0	298	298	
56400 311 ZONING - SUPPLY / EXP	695	3,500	5,000	5,000	0	0.0%
56400 315 ZONING - PUBL / NOTICE	241	250	250	250	0	0.0%
56600 000 EROSION & DRAINAGE REV EXPS.	8,085	9,000	18,000	10,000	-8,000	-44.4%
<b>Total Planning/Zoning/Eros/Cons 56300</b>	<b>11,117</b>	<b>16,051</b>	<b>27,230</b>	<b>19,448</b>	<b>-7,782</b>	<b>-28.6%</b>
<b>Total Conservation and Development</b>	<b>14,092</b>	<b>19,768</b>	<b>30,930</b>	<b>25,148</b>	<b>-5,782</b>	<b>-18.7%</b>

## Detail General Fund – Capital Outlay



### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>CAPITAL OUTLAY</b>						
<b>Parks Capital Outlay</b>						
57010 820 HICKORY PARK TRAIL	79,182	0	0	0	0	
57010 001 SPRINGFIELD PARK EQUIP & DRAINAGE				95,000	95,000	
57010 002 PARKS TREE REMOVAL & MITIGATION				5,000	5,000	
57620 820 PARKS OUTLAY	59,752	0	18,120	0		
<b>Total Parks Capital Outlay 57010</b>	<b>138,934</b>	<b>0</b>	<b>18,120</b>	<b>100,000</b>	<b>81,880</b>	
<b>General Government Capital Outlay</b>						
57100 820 GENERAL GOVERNMENT OUTLAY	117,921	4,592	0	0	0	
57100 001 ZONING ORD REVIEW & UPDATE				14,000	14,000	
57100 002 TOWN HALL WINDOW REPLACEMENT				10,000	10,000	
<b>General Govt Capital Outlay 57100</b>	<b>117,921</b>	<b>4,592</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	
<b>Fire and Rescue Capital Outlay</b>						
57220 001 HOSE REPLACEMENT	0	5,600	5,600	0	-5,600	
57220 002 FIRE STATION FILE CABINET	0	1,000	1,000	0	-1,000	
57220 003 GAS METER W/CALIBR SOFTWARE	0	2,226	2,226	0	-2,226	
57220 004 RESCUE SLED	0	2,575	2,575	0	-2,575	
57220 005 ICE RESCUE SUITS	0	1,598	1,598	0	-1,598	
57220 006 DOORS/KEY PAD REPLACE/REPAIR	0	3,283	3,283	0	-3,283	
57220 007 TIRE REPLACEMENT ENGINE/TENDER				18,000	18,000	
57220 008 TOWN FIRE SIGNS				12,000	12,000	
57220 009 BATTERY JAWS CUTTER & RAM				19,000	19,000	
57220 010 FD PORTABLE RADIO REPLACEMENT				57,000	57,000	
57220 810 FIRE & RESCUE OUTLAY	5,200	0	0	0	0	
<b>Total Fire &amp; Rescue Cap Outlay 57200</b>	<b>5,200</b>	<b>16,282</b>	<b>16,282</b>	<b>106,000</b>	<b>89,718</b>	<b>551.0%</b>
<b>Public Works Capital Outlay</b>						
57330 820 PAVING PROJECT	3,840	0	0	0	0	
57331 001 DUMP TRUCK TARP	0	900	1,473	0	-1,473	
57331 002 SIGNS PORTABLE	0	1,113	1,300	0	-1,300	
57331 003 YARD WASTE SITE DEVELOPMENT	0	15,000	214,000	386,000	172,000	80.4%
57331 004 TRACTOR WITH IMPLEMENTS	0	67,915	70,000	0	-70,000	-100.0%
57331 005 TRACTOR GRAPPLE ATTACHMENT				3,000	3,000	
57331 006 TOWN MAINTENANCE SHED IMPROVE				75,000	75,000	
57340 820 PAVING 2017 & 2018	12,040	0	0	0	0	
57344 820 EMONS RD PROJECT	164	0	0	0	0	
57345 000 LAND ACQUISITION	0	0	50,000	50,000	0	0.0%
57350 820 PRELIM ENGIN STUDY ROAD/DRAIN	110	0	0	0	0	
57360 820 ROAD SIGN REPLACEMENT PROJECT	10,009	0	0	0	0	
57370 820 PROPERTY DEV COUNTY RD N	9,948	0	0	0	0	
<b>Total Public Works Cap Outlay 57300</b>	<b>36,111</b>	<b>84,928</b>	<b>336,773</b>	<b>514,000</b>	<b>177,227</b>	<b>52.6%</b>
<b>Total Gen Fund Capital Outlay</b>	<b>298,166</b>	<b>105,802</b>	<b>371,175</b>	<b>744,000</b>	<b>372,825</b>	<b>100.4%</b>

## Reserve Funds



### Debt Service Fund

The Debt Service Fund is used to account for principal and interest payments on debt taken out for capital outlay. Payments for principal and interest are funded through the annual tax levy.

#### Purpose & Goal

The mission is to be develop financial management practices to effectively utilize debt to fund identified capital items in the adopted budget.

#### Budget Impact

- Debt service payments increased \$80,875 (13.1%) per financing plan. The Town issues debt every two years (the last issuance was in 2020).

#### 2021 Accomplishments

- N/A

#### 2022 Action Plan/Tasks

- \$1.8 million of debt will be issued in 2022 to be used for 2022 and 2023 capital projects.

#### Debt Service Fund (300) Summary

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Expenditures</b>						
Debt Service Principal and Interest	\$ 3,510,050	\$ 555,575	\$ 615,800	\$ 696,675	\$ 80,875	13.1%
<b>Total</b>	<b>3,510,050</b>	<b>555,575</b>	<b>615,800</b>	<b>696,675</b>	<b>\$ 80,875</b>	<b>13.1%</b>
<b>Other Funding Sources (Uses)</b>						
Long Term Debt Proceeds	2,880,000	-	-	-		
Premium on Long Term Debt Proceeds	228,537	-	-	-		
Transfers In	452,990	567,215	564,324	696,675		
Transfers Out	-	-	-	-		
<b>Total</b>	<b>3,561,527</b>	<b>567,215</b>	<b>564,324</b>	696,675	\$ 132,351	23.5%
<b>Net change in Fund Balance</b>	51,477	11,640	(51,476)	-	\$ 51,476	-100.0%
Beginning Balance January 1	-	51,477	51,477	1	\$ (51,476)	-100.0%
Ending Fund Balance 1 December 31	\$ 51,477	\$ 63,117	\$ 1	\$ 1	\$ -	0.0%

# Detail Debt Service Fund



## Debt Service Revenues & Expenses (300)

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>REVENUES</b>						
<b>Taxes</b>						
41100 000 DEBT SERVICE PROPERTY TAXES	452,990	567,215	564,324	696,675	132,351	23.5%
<b>Total Taxes 41000</b>	<b>452,990</b>	<b>567,215</b>	<b>564,324</b>	<b>696,675</b>	<b>132,351</b>	<b>23.5%</b>
<b>Other Financing Sources</b>						
49100 000 LONG TERM DEBT PROCEEDS	2,880,000	0	0	0	0	
49110 000 PREMIUM ON LONG TERM DEBT	228,537	0	0	0	0	
<b>Total Other Financing Sources 49100</b>	<b>3,108,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues</b>	<b>3,561,527</b>	<b>567,215</b>	<b>564,324</b>	<b>696,675</b>	<b>132,351</b>	
<b>EXPENSES</b>						
<b>Debt Service</b>						
58101 610 ST TRST FD (15111) - PRINCIPAL	1,417,073	0	0	0	0	
58102 610 ST TRST FD (18107) - PRINCIPAL	494,456	0	0	0	0	
58103 610 ST TRST FD (18135) - PRINCIPAL	393,078	0	0	0	0	
58104 610 ST TRST FD (18144) - PRINCIPAL	453,547	0	0	0	0	
58105 610 ST TRST FD (20036) - PRINCIPAL	535,000	0	0	0	0	
58106 610 2020 G.O. PROMISSORY NOTES-PRN	0	455,000	555,575	585,000	29,425	5.3%
58200 620 ST TRST FD (15111) - INTEREST	54,512	0	0	0	0	
58201 620 ST TRST FD (18107) - INTEREST	20,156	0	0	0	0	
58202 620 ST TRST FD (18135) - INTEREST	15,991	0	0	0	0	
58203 620 ST TRST FD (18144) - INTEREST	23,063	0	0	0	0	
58205 620 ST TRST FD (20036) - INTEREST	13,796	0	0	0	0	
58206 620 2020 G.O. PROMISSORY NOTES-INT	0	100,575	60,225	111,675	51,450	85.4%
58300 000 DEBT ISSUANCE EXPENSE	89,379	0	0	0	0	
<b>Total Debt Service 58000</b>	<b>3,510,050</b>	<b>555,575</b>	<b>615,800</b>	<b>696,675</b>	<b>80,875</b>	<b>13.1%</b>
<b>Total Expenses</b>	<b>3,510,050</b>	<b>555,575</b>	<b>615,800</b>	<b>696,675</b>	<b>80,875</b>	<b>13.1%</b>

## Other Financing



This program is provided to meet the Town’s budget and financing policies with regard to undesignated funds and contingency funding. This program is also provided so that other department budgets can include limited contingency funding. Ideally, funding within this program will not be utilized during the year or only used for emergencies or required unfunded activities that should arise during the year.

### Purpose & Goal

The mission is to be develop financial management practices to effectively utilize debt to fund identified capital items in the adopted budget.

### Budget Impact

- See budgeted of other funding uses out of the General Fund below.

### 2022 Action Plan/Tasks

- General Fund monies will be transferred to the funds listed below.

### General Fund Expenses & Other Financing Uses (100)

EXPENSES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>OTHER FINANCING USES - Contingency Reserves</b>						
59100 000	537	0	0	0	0	
59900 401 CAPITAL PROJECT FUND	315,000	321,216	339,142	179,743	-159,399	-47.0%
59999 001 FIRE RESERVE FUND	0	15,000	15,000	15,000	0	0.0%
59999 002 BUILDING IMPROVEMENT FUND	0	10,000	10,000	10,000	0	0.0%
<b>Total Other Financing Uses 59000</b>	<b>315,537</b>	<b>346,216</b>	<b>364,142</b>	<b>204,743</b>	<b>-159,399</b>	<b>-43.8%</b>

## American Rescue Plan Act Funds



The Town is eligible for the American Rescue Plan Act (ARPA) funds under the Non-entitlement units (small local government) category and was approved for \$753,718.26 in funds, to be paid out in two equal payments. The funds are in a segregated account and will only be used for ARPA eligible uses. Identified eligible uses include responding to the public health emergency/negative economic impacts, to replace lost revenue, and investments in water, sewer and broadband.

Funds must be spent or obligated by December 31, 2024. Obligated funds must be spent by December 31, 2026.

### Budget Impact

- In 2022 the Town will receive the other half of American Rescue Plan Act (ARPA) funds in the amount of \$376,859.13.

### 2021 Accomplishments

- In 2021 the Town successfully applied for funds and received its first half of American Rescue Plan Act (ARPA) funds in the amount of \$376,859.13.

### 2022 Action Plan/Tasks

- \$16,000 of American Rescue Plan Act Funds for GG-22-003 Badger Books-Electronic Poll Books.
- The Town will continue to identify eligible expenditures and priorities and plan the use of these funds within the required timeline.

### ARPA Local Recovery Funds Summary

	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>					
Intergovernmental Revenues	\$ 376,859	\$ -	\$ 376,859	\$ 376,859	
<b>Total</b>	<b>376,859</b>	<b>-</b>	<b>376,859</b>	<b>376,859</b>	
<b>Expenditures</b>					
General Government	-	-	16,000	16,000	
Public Safety	-	-	-	-	
Public Works	-	-	-	-	
Culture, Recreation and Education	-	-	-	-	
Conservation and Development	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	
Revenue over/(under) Expenditures	376,859	-	360,859	360,859	
<b>Net change in Fund Balance</b>	<b>376,859</b>	<b>-</b>	<b>360,859</b>	<b>360,859</b>	
Beginning Balance January 1	-	-	376,859	376,859	
Ending Fund Balance 1 December 31	\$ 376,859	\$ -	\$ 737,718	\$ 737,718	



## Capital Projects Fund



The Capital Projects Fund accounts for Town capital outlay, generally when projects are funded from more than one funding source. Note that the \$900,000 fund balance remaining at the end of 2022 is intentional—it is half of the \$1.8 million debt issuance occurring in 2022 that is intended to fund capital projects in 2022 and 2023. *See the Capital Improvement Plan for project details.*

### Capital Projects Fund (401) Summary

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>						
Property Taxes - Road Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0.0%
Special Assessments	150,221	154,000	154,000	233,310	\$ 79,310	51.5%
Long Term Debt Proceeds	1,750,000	-	-	1,800,000	\$ 1,800,000	
<b>Total</b>	<b>2,250,221</b>	<b>504,000</b>	<b>504,000</b>	<b>2,383,310</b>	<b>\$ 1,879,310</b>	<b>372.9%</b>
<b>Expenditures</b>						
Town Hall Sign Outlay	10,968	16,016	21,564	-		
Strategic Plan	-	7,000	25,000	18,000		
A20 Contract	18,721	13,301	-	-		
Bridge Projects (New & County Line)	22,500	31,000	-	33,000		
2020 Eastowne Ct - Emons Rd	767,691	59,541	-	-		
Treeline Court	181,258	-	-	-		
Emons Road (Pinecrest to N)	-	140,000	70,456	1,071,000		
CTH N	-	65,000	65,000	50,000		
Creekview Lane & Railroad Street (2021)	-	539,865	539,865	-		
A21 Contract	-	1,375,000	1,527,533	-		
Candlelite/Oakbrook/Ridgetbrook	-	-	88,833	89,000		
Van Handel	-	-	47,224	47,000		
Creekview Lane - West (2022)	-	50,000	-	929,000		
Westowne Ct & Emons Rd	-	20,000	-	380,000		
Pinecrest Ct & Pinewood Ct	-	15,000	-	285,000		
Speel School Road & Milky Way	885,054	-	-	-		
Harvard Ct and Cornell Ct	264,961	-	-	-		
Kebe Ct	296,325	-	-	-		
<b>Total</b>	<b>2,447,478</b>	<b>2,331,723</b>	<b>2,385,475</b>	<b>2,902,000</b>	<b>\$ 516,525</b>	<b>21.7%</b>
Revenue over/(under) Expenditures	(197,257)	(1,827,723)	(1,881,475)	(518,690)	\$ 1,362,785	-72.4%
<b>Other Funding Sources (Uses)</b>						
Transfer In - General Fund	315,000	321,216	339,142	177,319	\$ (161,823)	-47.7%
Transfer In - Transportation Utility Fund	600,068	639,512	647,878	1,161,871	\$ 513,993	79.3%
Transfer In - Stormwater Utility Fund	72,000	77,184	77,184	79,500	\$ 2,316	3.0%
<b>Total</b>	<b>987,068</b>	<b>1,037,912</b>	<b>1,064,204</b>	<b>1,418,690</b>	<b>\$ 354,486</b>	<b>33.3%</b>
<b>Net change in Fund Balance</b>	<b>789,811</b>	<b>(789,811)</b>	<b>(817,271)</b>	<b>900,000</b>	<b>\$ 1,717,271</b>	<b>-210.1%</b>
Beginning Balance January 1	-	789,811	789,811	-	\$ (789,811)	-100.0%
Ending Fund Balance 1 December 31	\$ 789,811	\$ -	\$ (27,460)	\$ 900,000	\$ 927,460	-3377.5%

# Detail Capital Projects Fund



## Capital Projects Fund Revenues & Expenses (400)

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>REVENUES</b>						
<b>Taxes</b>						
41110 000 PROPERTY TAX LEVY	350,000	350,000	350,000	350,000	0	0.0%
<b>Total Taxes 41000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>	<b>0.0%</b>
<b>SPECIAL ASSESSMENTS</b>						
42310 000 SPECIAL ASSESSMENTS	150,221	154,000	154,000	233,310	79,310	51.5%
<b>Total Special Assessments 42300</b>	<b>150,221</b>	<b>154,000</b>	<b>154,000</b>	<b>233,310</b>	<b>79,310</b>	<b>51.5%</b>
<b>Other Financing Sources</b>						
49100 000 LONG TERM DEBT PROCEEDS	1,750,000	0	0	1,800,000	1,800,000	
49110 000 PREMIUM ON LONG TERM DEBT	0	0	0	0	0	
49200 100 TRANSFER FROM GENERAL FUND	315,000	342,721	339,142	179,743	-159,399	-47.0%
49200 602 TRANSFER FROM TRANSPORT FUND	600,068	639,512	647,878	1,159,447	511,569	79.0%
49200 601 TRANSFER FROM STORMWATER FUND	72,000	77,184	77,184	79,500	2,316	3.0%
<b>Total Other Financing Sources 49100</b>	<b>2,737,068</b>	<b>1,059,417</b>	<b>1,064,204</b>	<b>3,218,690</b>	<b>2,154,486</b>	<b>202.5%</b>
<b>Total Revenues</b>	<b>3,087,068</b>	<b>1,409,417</b>	<b>1,414,204</b>	<b>3,568,690</b>	<b>2,154,486</b>	<b>152.3%</b>
<b>EXPENSES</b>						
<b>Capital Outlay</b>						
57100 820 TOWN HALL SIGN OUTLAY	10,968	16,016	21,564	0	-21,564	-100.0%
57101 820 STRATEGIC PLAN	0	7,000	25,000	18,000	-7,000	-28.0%
57330 820 PAVING PROJECT - CAPTL IMPR	18,721	13,301	0	0	0	
57340 820 ROADS & PUBLIC WKS -CAPTL IMPR	22,500	31,000	0	33,000	33,000	
57380 820 EASTOWN CT-EMONS RD-CAPTL IMPR	767,691	59,541	0	0	0	
57390 820 TREELINE COURT - CAPTL IMPR	181,258	0	0	0	0	
57600 820 EMONS ROAD (DESIGN)	0	140,000	70,456	1,071,000	1,000,544	1420.1%
57601 820 CTH N (DESIGN)	0	65,000	65,000	50,000	-15,000	-23.1%
57602 820 CREEKVIEW LANE	0	539,865	539,865	0	-539,865	
57603 820 WOODSTOCK LN/NORTHBROOK CT	0	1,375,000	558,203	0	-558,203	
57604 820 WHITE PINE/PINECREST/PINEWOOD	0	0	969,330	0	-969,330	
57605 820 CANDLELITE/OAKBROOK/RIDGEBROOK	0	0	88,833	89,000	167	0.2%
57606 820 VAN HANDEL DR	0	0	47,224	47,000	-224	-0.5%
57607 820 CREEKVIEW LANE - WEST	0	50,000	0	929,000	929,000	
57608 820 WESTOWNE CT & EMONS RD	0	20,000	0	380,000	380,000	
57609 820 PINECREST CT & PINEWOOD CT	0	15,000	0	285,000	285,000	
57630 820 SPEEL SCH-MILKY WAY-CAPTL IMPR	885,054	0	0	0	0	
57640 820 HARVARD - CORNELL -CAPTL IMPR	264,961	0	0	0	0	
57650 820 KEBE COURT - CAPTL IMPR	296,325	0	0	0	0	
<b>Total Capital Outlay 57000</b>	<b>2,447,477</b>	<b>2,331,723</b>	<b>2,385,475</b>	<b>2,902,000</b>	<b>516,525</b>	<b>21.7%</b>
<b>Total Expenses</b>	<b>2,447,477</b>	<b>2,331,723</b>	<b>2,385,475</b>	<b>2,902,000</b>	<b>516,525</b>	<b>21.7%</b>

## Enterprise Funds



### Stormwater Utility Fund

This designated and segregated fund serves as the depository for all stormwater utility fees collected.

#### Purpose & Goal

The goals of the stormwater utility are to improve water flow; decrease soil erosion (stream restoration); encourage runoff infiltration into the ground; reduce the amount of stormwater that reaches rivers, lakes and streams; and keep pollutants from infiltrating the ground of washing away. The effective management of stormwater and surface water drainage is necessary to promote the health and safety, welfare, and prosperity of the Town by mitigating flood damage to public infrastructure and private property, minimizing environmental degradation from erosion, sedimentation and contamination, and enhancing safety for people.

#### Services

- Repair, maintain and construct stormwater system.
- Comply with Federal and State regulatory requirements.
- Improve stormwater runoff quality.
- Street Light Maintenance.
- Protect the bodies of water receiving the Town's stormwater runoff.

#### Budget Impact

- No increase to the annual stormwater fee (\$96 per Equivalent Runoff Unit).
- General Government budget increased \$17,122 (24.6%) due to 2% cost of living increase and merit increases for staff ranging from 2% to 4%. Reestablished additional 10% of base salary for Administrator as Utility Manager and added Engineer Technician benefits.
- Stormwater Pond maintenance costs decreased \$14,669 (46%) per agreement.
- Stormwater Pond projects increased \$88,000 (8%). All WDNR grant funding (\$400,000) for these projects carried over from prior year.

#### 2021 Accomplishments

- Approved first Stream Bank Erosion Control Grant.
- Started construction on CTH Stormwater Pond.
- Entered into cost share agreement with Calumet County for Speedway Heights Pond.

#### 2022 Action Plan

- Complete both WDNR grant funded stormwater pond projects (CTH N and Schmalz).
- Complete study to inform stormwater needs for road reconstruction plan for the next 3 years.
- Continue to meet MS4 permitting requirements.
- Fill the Engineer Technician position.

# Stormwater Utility Fund – Summary



## Stormwater Utility Fund (601) Summary

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>						
Intergovernmental Revenues	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	0.0%
Public Charges for Services	345,917	344,562	344,708	345,000	\$ 292	0.1%
Miscellaneous Revenues	419	-	-	-	\$ -	
<b>Total</b>	<b>346,336</b>	<b>344,562</b>	<b>744,708</b>	<b>745,000</b>	<b>\$ 292</b>	<b>0.0%</b>
<b>Expenditures</b>						
General Government	43,164	39,286	69,622	86,744	\$ 17,122	24.6%
Public Safety	14,003	-	8,500	8,500	\$ -	0.0%
Public Works	9,399	6,755	10,910	9,246	\$ (1,664)	-15.3%
Culture, Recreation and Education	19,109	13,350	32,069	17,400	\$ (14,669)	-45.7%
Conservation and Development	11,508	147,018	1,119,000	1,207,000	\$ 88,000	7.9%
<b>Total</b>	<b>97,184</b>	<b>206,409</b>	<b>1,240,101</b>	<b>1,328,890</b>	<b>\$ 88,789</b>	<b>7.2%</b>
Revenue over/(under) Expenditures	249,152	138,153	(495,393)	(583,890)	\$(88,497)	17.9%
<b>Other Funding Sources (Uses)</b>						
Transfers Out (to capital projects)	(72,000)	(77,184)	(77,184)	(79,500)	\$ (2,316)	3.0%
<b>Total</b>	<b>(72,000)</b>	<b>(77,184)</b>	<b>(77,184)</b>	<b>(79,500)</b>	<b>\$ (2,316)</b>	<b>3.0%</b>
<b>Net change in Fund Balance</b>	<b>177,152</b>	<b>60,969</b>	<b>(572,577)</b>	<b>(663,390)</b>	<b>\$(90,813)</b>	<b>15.9%</b>
Beginning Balance January 1	454,641	631,793	631,793	692,762	\$ 60,969	9.7%
Ending Fund Balance 1 December 31	\$ 631,793	\$ 692,762	\$ 59,216	\$ 29,372	\$(29,844)	-50.4%

# Detail Stormwater Utility Fund



## Stormwater Utility Fund Revenues & Expenses (601)

	2020	2021 EOY	2021	2022	Budget '21	Budget '21
REVENUES	Audited	Projected	Adopted	Adopted	to '22	to '22
			Budget	Budget	Change \$	Change %
<b>Intergovernmental Revenues</b>						
43540 000 STATE GRANT	0	0	400,000	400,000	0	0.0%
<b>Total Intergovtml Revenues 43000</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0.0%</b>
<b>Public Charges for Services</b>						
46720 000 STORMWATER UTILITY USER CHGS	345,867	344,562	344,658	345,000	342	0.1%
<b>Total Public Charges for Services 46000</b>	<b>345,867</b>	<b>344,562</b>	<b>344,658</b>	<b>345,000</b>	<b>342</b>	<b>0.1%</b>
<b>Total Revenues</b>	<b>345,867</b>	<b>344,562</b>	<b>744,658</b>	<b>745,000</b>	<b>342</b>	<b>0.0%</b>
<b>EXPENSES</b>						
<b>General Government</b>						
51100 110 UTIL COMMISSION - WAGES	10,750	13,750	16,147	15,000	-1,147	-7.1%
51100 130 UTIL COMMISSION - SS/MED	191	1,052	0	1,148	1,148	
51100 311 UTIL COMMISSION - SUPPLY / EXP	0	0	900	500	-400	-44.4%
51100 324 UTIL COMMISSION -DUES/ SUBSCPT	0	0	1,200	1,000	-200	-16.7%
51300 210 LEGAL - FEES	0	0	500	500	0	0.0%
51400 000 STORMWATER ADMINISTRATION	459	48	0	0	0	
51410 110 ADMINISTRATOR - WAGES	2,892	0	0	8,925	8,925	
51410 130 ADMINISTRATOR - SS/MED	0	0	0	683	683	
51410 131 ADMINISTRATOR - HEALTH	0	0	0	1,674	1,674	
51410 132 ADMINISTRATOR - DENTAL	0	0	0	39	39	
51410 133 ADMINISTRATOR - RETIREMENT	0	0	0	602	602	
51420 110 CLERK - WAGES	1,277	1,200	5,504	5,834	330	6.0%
51420 130 CLERK - SS/MED	27	92	0	446	446	
51420 131 CLERK- HEALTH	128	658	0	700	700	
51420 132 CLERK - DENTAL	5	22	0	59	59	
51420 133 CLERK - RETIREMENT	25	81	0	394	394	
51420 311 CLERK - SUPPLY / EXP	0	162	0	100	100	
51420 312 CLERK - POSTAGE	0	0	0	100	100	
51420 315 CLERK - PUBL / NOTICE	0	0	0	50	50	
51421 111 DEPUTY CLERK - ASSIST WAGES	0	19	3,646	3,719	73	2.0%
51421 130 DEPUTY C/T - SS/MED	0	1	0	284	284	
51421 132 DEPUTY C/T - DENTAL	0	1	0	100	100	
51421 133 DEPUTY C/T - RETIREMENT	0	1	0	251	251	
51450 110 ENGINEER TECH - WAGES	0	0	19,025	16,500	-2,525	-13.3%
51450 130 ENGINEER TECH - SS/MED	0	0	0	1,262	1,262	
51450 131 ENGINEER TECH - HEALTH	0	0	0	3,168	3,168	
51450 132 ENGINEER TECH - DENTAL	0	0	0	292	292	
51450 133 ENGINEER TECH - RETIREMENT	0	0	0	1,114	1,114	
51450 311 ENGINEER TECH - SUPPLY / EXP	0	0	0	100	100	
51510 210 ACCOUNTING/AUDIT - FEES	0	2,200	2,200	2,200	0	0.0%
51520 210 FINANCIAL ADVISOR - FEES	0	0	500	0	-500	-100.0%
51530 210 ENGINEERING EXPENSE GEN - FEES	27,410	20,000	20,000	20,000	0	0.0%
<b>Total General Government 51000</b>	<b>43,164</b>	<b>39,286</b>	<b>69,622</b>	<b>86,744</b>	<b>17,122</b>	<b>24.6%</b>

## Detail Stormwater Utility Fund continued



### Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>Public Safety</b>						
52060 000 OFFICE SUPPLIES	0	0	1,000	1,000	0	0.0%
52070 000 POSTAGE	0	0	500	500	0	0.0%
52080 000 PRINTING/PUBLICATION	0	0	1,000	1,000	0	0.0%
52090 000 PUBLIC EDUCATION & OUTREACH	0	0	1,000	1,000	0	0.0%
52100 000 CONSULTANT SERVICES	14,003	0	5,000	5,000	0	0.0%
<b>Total Public Safety 52000</b>	<b>14,003</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0.0%</b>
<b>Public Works</b>						
53010 000 NEWS/DUES	1,145	1,180	1,720	1,180	-540	-31.4%
53020 000 MS4 ANNUAL PERMITTING	2,154	1,000	2,000	2,366	366	18.3%
53030 000 ILLICIT DISCHRG FLD SCREENING	6,100	4,575	6,500	5,000	-1,500	-23.1%
53040 000 STORMWATER FEE	0	0	690	700	10	1.4%
<b>Total Public Works 53000</b>	<b>9,399</b>	<b>6,755</b>	<b>10,910</b>	<b>9,246</b>	<b>-1,664</b>	<b>-15.3%</b>
<b>Culture, Recreation &amp; Education</b>						
55000 000 POND O&M ECOLOGICAL HEARTLAND POND	0	0	0	200	200	
55110 000 HP-ECOLOGICAL FEE	838	500	3,000	700	-2,300	-76.7%
55120 000 HP-O&M FEE	2,083	1,200	2,700	1,200	-1,500	-55.6%
55130 000 HP-TRAPPING COST	1,400	650	300	650	350	116.7%
55140 000 HP-PRAIRIE BURN COST REGAL POND	0	0	200	200	0	0.0%
55210 000 RP-ECOLOGICAL FEE	456	700	3,000	700	-2,300	-76.7%
55220 000 RP-O&M FEE	2,083	1,100	2,600	1,100	-1,500	-57.7%
55230 000 RP-TRAPPING COST	1,025	650	300	650	350	116.7%
55240 000 HP-PRAIRIE BURN COST SPRINGFIELD POND	0	0	200	200	0	0.0%
55310 000 SP-ECOLOGICAL FEE	1,812	900	3,692	900	-2,792	-75.6%
55320 000 SP-O&M FEE	2,247	1,400	2,677	1,400	-1,277	-47.7%
55330 000 SP-TRAPPING COST	650	650	300	650	350	116.7%
55340 000 SP-PRAIRIE BURN COST MAIN STREET POND	0	0	200	200	0	0.0%
55410 000 MSP-ECOLOGICAL FEE	611	1,200	3,000	900	-2,100	-70.0%
55420 000 MSP-O&M FEE	820	1,200	2,900	1,200	-1,700	-58.6%
55430 000 MSP-TRAPPING COST	650	650	300	650	350	116.7%
55440 000 MSP-PRAIRIE BURN COST SPEEDWAY POND	0	0	200	200	0	0.0%
55510 000 SWP-ECOLOGICAL FEE	2,029	700	3,000	700	-2,300	-76.7%
55520 000 SWP-O&M FEE	1,755	1,200	3,000	1,200	-1,800	-60.0%
55530 000 SWP-TRAPPING COST	650	650	300	650	350	116.7%
55540 000 SWP-PRAIRIE BURN COST CTH N POND	0	0	200	200	0	0.0%
55610 000 CTH N P-ECOLOGICAL FEE	0	0	0	900	900	
55620 000 CTH N P-O&M FEE	0	0	0	1,400	1,400	
55630 000 CTH N P-TRAPPING COST	0	0	0	650	650	
55640 000 CTH N P-PRAIRIE BURN COST	0	0	0	0	0	
<b>Total Culture, Rec &amp; Edu 55000</b>	<b>19,109</b>	<b>13,350</b>	<b>32,069</b>	<b>17,400</b>	<b>-14,669</b>	<b>-45.7%</b>

# Detail Stormwater Utility Fund



## Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>Conservation &amp; Development</b>						
56010 000 STREAM BANK EROSION CONTROL	0	0	55,000	55,000	0	0.0%
56030 000 DRAINAGE REPAIR & MAINTENANCE	9,318	6,160	10,000	10,000	0	0.0%
56040 000 CULVERT/CATCH BASIN/STRM SEWER	0	0	5,000	5,000	0	0.0%
56050 000 STREET SWEEPING	0	0	0	5,000	5,000	
57000 000 UTILITY RESERVE FUND	2,190	0	0	0	0	
57010 000 POND CONSTRUCTION/ENHANCER	0	140,858	1,049,000	1,090,000	41,000	3.9%
50720 000 STORMWATER PRELIM ENGINEERING				42,000	42,000	
<b>Total Conservation &amp; Dev 56000</b>	<b>11,508</b>	<b>147,018</b>	<b>1,119,000</b>	<b>1,207,000</b>	<b>88,000</b>	<b>7.9%</b>
<b>Total Expenses</b>	<b>97,184</b>	<b>206,409</b>	<b>1,240,101</b>	<b>1,328,890</b>	<b>88,789</b>	<b>7.2%</b>
<b>Other Funding Uses</b>						
59050 000 TRANSFER-CAPITAL PROJS FUND	72,000	77,184	77,184	79,500	2,316	3.0%
<b>Total Other Funding Uses 59000</b>	<b>72,000</b>	<b>77,184</b>	<b>77,184</b>	<b>79,500</b>	<b>2,316</b>	<b>3.0%</b>
<b>Total Expenses and Other Funding Uses</b>	<b>169,184</b>	<b>283,593</b>	<b>1,317,285</b>	<b>1,408,390</b>	<b>91,105</b>	<b>6.9%</b>

## Enterprise Funds



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### Transportation Utility Fund

This designated and segregated fund serves as the depository for all transportation utility fees collected. These funds may be exclusively used for streets, highways, sewers, sidewalks, and street lighting.

#### Purpose & Goal

The mission is to provide a structurally sound and well-maintained transportation system to enhance livability, property values and the economic vitality of the entire Town. The timely maintenance and reconstruction of the Town's transportation system to ensure safe and efficient travel throughout the Town is a fundamental Town responsibility.

#### Services

- Transportation system projects including streets, highways, sewers, sidewalks and street lighting.

#### Budget Impact

- No change to Transportation Utility fee in 2022.
- Budgeted costs for the Engineer Technician position decreased \$2,728 (5.7%) due to change in benefit allocation from the prior year.
- Capital Outlay increased \$34,820 for the LED Street Light Conversion project.
- The transfer to the Capital Projects fund increased \$513,993 (79%). The intention is to spend these funds on transportation improvements annually and not create a fund balance.

#### 2021 Accomplishments

- Partially funded Creekview Lane and Railroad Street project and A21 Roadway Projects (Woodstock Lane, Stillwater Trail and Northbrook Court).

#### 2022 Action Plan

- Complete LED Light Conversion Project.
- Fill the Engineer Technician position.



# Transportation Utility Fund Summary



## Transportation Utility Fund (602) Summary

	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 change \$	Budget '21 to '22 change %
<b>Revenues</b>						
Public Charges for Services	\$ 855,364	\$ 859,725	\$ 854,733	\$ 855,000	\$ 267	0.0%
<b>Total</b>	<b>855,364</b>	<b>859,725</b>	<b>854,733</b>	<b>855,000</b>	<b>\$ 267</b>	<b>0.0%</b>
<b>Expenditures</b>						
General Government	800	1,000	1,000	1,000	\$ -	0.0%
Public Safety	-	-	51,009	48,281	\$ (2,728)	-5.3%
Capital Outlay	-	-	-	34,820	\$ 34,820	
<b>Total</b>	<b>800</b>	<b>1,000</b>	<b>52,009</b>	<b>84,101</b>	<b>\$ 32,092</b>	<b>61.7%</b>
Revenue over/(under) Expenditures	854,564	858,725	802,724	770,899	\$ (31,825)	-4.0%
<b>Other Funding Sources (Uses)</b>					\$ -	
Transfers Out (to capital projects)	(685,229)	(639,512)	(647,878)	(1,159,447)	\$ (511,569)	79.0%
<b>Total</b>	<b>(685,229)</b>	<b>(639,512)</b>	<b>(647,878)</b>	<b>(1,159,447)</b>	<b>\$ (511,569)</b>	<b>79.0%</b>
<b>Net change in Fund Balance</b>	<b>169,335</b>	<b>219,213</b>	<b>154,846</b>	<b>(388,548)</b>	<b>\$ (543,394)</b>	<b>-350.9%</b>
Beginning Balance January 1	-	169,335	169,335	388,548	\$ 219,213	129.5%
Ending Fund Balance 1 December 31	\$ 169,335	\$ 388,548	\$ 324,181	\$ -	\$ (324,181)	-100.0%

# Detail Transportation Utility Fund



## Transportation Utility Fund Revenues & Expenses (602)

REVENUES	2020 Audited	2021 EOY Projected	2021 Adopted Budget	2022 Adopted Budget	Budget '21 to '22 Change \$	Budget '21 to '22 Change %
<b>Public Charges for Services</b>						
46720 000 TRANSPORTATION UTILITY FEE	855,364	859,725	854,733	855,000	267	0.0%
<b>Total Public Charges for Servies 46000</b>	<b>855,364</b>	<b>859,725</b>	<b>854,733</b>	<b>855,000</b>	<b>267</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>855,364</b>	<b>859,725</b>	<b>854,733</b>	<b>855,000</b>	<b>267</b>	<b>0.0%</b>
<b>EXPENSES</b>						
<b>General Government</b>						
51510 210 AUDIT & ACCOUNTING FEES	800	1,000	1,000	1,000	0	0.0%
<b>Total General Government 51000</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
<b>Public Safety</b>						
52010 110 ENGINEER TECH - WAGES	0	0	32,509	22,000	-10,509	
52010 130 ENGINEER TECH - SS/MED	0	0	0	1,683	1,683	
52010 131 ENGINEER TECH - HEALTH	0	0	0	4,224	4,224	
52010 132 ENGINEER TECH - DENTAL	0	0	0	389	389	
52010 133 ENGINEER TECH - RETIREMENT	0	0	0	1,485	1,485	
52010 311 ENGINEER TECH-SUPPLY / EXP	0	0	8,500	8,500	0	
52100 210 GIS SERVICES - FEES	0	0	10,000	10,000	0	
52200 000 TRANS. UTILITY DIST. - ADMIN.	0	0	0	0	0	
<b>Total Public Safety 52000</b>	<b>0</b>	<b>0</b>	<b>51,009</b>	<b>48,281</b>	<b>-2,728</b>	
<b>Capital Outlay</b>						
57070 820 LED LIGHT CONVERSION				34,820	34,820	
<b>Total Capital Outlay 57000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,820</b>	<b>34,820</b>	
<b>Total Expenses</b>	<b>800</b>	<b>1,000</b>	<b>52,009</b>	<b>84,101</b>	<b>32,092</b>	<b>61.7%</b>
<b>Other Funding Uses</b>						
59900 100 CAPITAL PROJECT FUND	85,161	0	0	0	0	
59900 401 CAPITAL PROJECT FUND	600,068	639,512	647,878	1,159,447	511,569	79.0%
<b>Total Other Funding Uses 59000</b>	<b>685,229</b>	<b>639,512</b>	<b>647,878</b>	<b>1,159,447</b>	<b>511,569</b>	<b>79.0%</b>
<b>Total Expenses and Other Funding Uses</b>	<b>686,029</b>	<b>640,512</b>	<b>699,887</b>	<b>1,243,548</b>	<b>543,661</b>	<b>77.7%</b>

## 2022 Capital Improvement Plan

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The Town has a 5-year Capital Improvement Plan that is reviewed updated annually as a planning document. The capital outlay budget is approved for one year annually.

### Purpose & Goal

The mission is to undertake projects for items and/or assets defined as capital items by policy.

### Services

- Construction and reconstruction of facilities and infrastructure
- Purchase of technology and/or equipment
- Planning

### Budget Impact

- There are 27 capital projects in 2022 for a total of \$7,298,000. The Town fund portion is \$3,991,000.
- The Roads and Bridges projects total in 2022 is \$5,403,000. The Town fund portion for these projects is \$2,884,000.

### 2021 Accomplishments

- Creekview Ln & Railroad St
- Woodstock Ln, Stillwater Ln & Northbrook Ct
- Design for Emons Road (Pinecrest Blvd to CTH N)
- Preliminary Engineering/Design for Creekview Ln (Speel School Rd to Eisenhower Dr), Westowne Ct (includes section of Emons Rd from Westowne Ct to Eisenhower Dr), Pinecrest Ct and Pinewood Ct
- Started construction on CTH N Storm Water Pond and Yard Waste Transfer Site
- Town tractor with implements
- Public Works portable signs and dump truck tarp
- Fire & Rescue hose replacement and ice suits

### 2022 Action Plan

- See following 2022 Capital Improvement Plan for a list of projects and funding sources by department. See Appendix A for project detail sheets.

# 2022 Capital Improvement Plan



## Projects & Funding Sources by Department

Department	Project #	Priority	2022
<b>Fire &amp; Rescue</b>			
Tire replacement - Engine 2322 <i>General Fund/Levy</i>	FR-22-001	1	9,000 9,000
Tire replacement - Tender 2361 <i>General Fund/Levy</i>	FR-22-002	1	9,000 9,000
Town Fire Signs <i>General Fund/Levy</i>	FR-22-003	2	12,000 12,000
Battery powered jaws cutter and ram <i>Donations</i> <i>General Fund/Levy</i>	FR-22-004	2	19,000 12,000 7,000
Fire Department Portable Radio Replacement <i>General Fund/Levy</i>	FR-22-005	2	57,000 57,000
<b>Fire &amp; Rescue Total</b>			<b>106,000</b>
<b>General Government</b>			
Strategic Plan <i>Previously Allocated Funds</i>	GG-21-001	1	18,000 18,000
Zoning Ordinance Review and Update <i>General Fund/Levy</i>	GG-22-001	3	14,000 14,000
Town Hall window replacement <i>General Fund/Levy</i>	GG-22-002	3	10,000 10,000
Badger Books - Electronic Poll Books <i>ARPA Local Recovery Funds</i>	GG-22-003	2	16,000 16,000
<b>General Government Total</b>			<b>58,000</b>
<b>Parks &amp; Recreation</b>			
Springfield Park Playground Equipment & Drainage <i>General Fund/Levy</i> <i>Other Grant Funding</i> <i>Park Impact Fees</i> <i>Previously Allocated Funds</i>	PR-22-002	3	95,000 65,000  12,000 18,000
Parks Tree removal, replacement and mitigation <i>General Fund/Levy</i> <i>Other Grant Funding</i>	PR-22-003	2	5,000 5,000
Town Hall Park Pickleball Courts <i>Donations</i> <i>Other Grant Funding</i>	PR-23-001	4	
<b>Parks &amp; Recreation Total</b>			<b>100,000</b>

# 2022 Capital Improvement Plan



## Projects & Funding Sources by Department continued

Department	Project #	Priority	2022
<b>Roads &amp; Public Works</b>			
County Line Road Bridge	PW-21-003	2	16,000
<i>Capital Projects Fund</i>			16,000
<i>Other Grant Funding</i>			
Emons Rd - Pinecrest to CTH N	PW-21-004	2	3,533,000
<i>Capital Projects Fund</i>			1,071,000
<i>Federal Aid</i>			2,085,000
<i>Municipal Agreement</i>			377,000
CTH N	PW-21-005	2	107,000
<i>Capital Projects Fund</i>			50,000
<i>County</i>			50,000
<i>Federal Aid</i>			7,000
Yard Waste Site Development	PW-21-006	2	386,000
<i>General Fund/Levy</i>			386,000
New Road Bridge	PW-21-007	2	17,000
<i>Capital Projects Fund</i>			17,000
<i>Other Grant Funding</i>			
Creekview Ln-West (Speel School Rd to Eisenhower)	PW-22-001	2	929,000
<i>Capital Projects Fund</i>			929,000
Westowne Ct and Emons Rd	PW-22-002	2	380,000
<i>Capital Projects Fund</i>			380,000
Pinecrest Ct and Pinewood Ct	PW-22-003	2	285,000
<i>Capital Projects Fund</i>			285,000
LED Conversion of Street Lights	pw-22-004	3	35,000
<i>Transportation Utility Fund</i>			35,000
Tractor Grapple attachment	PW-22-005	n/a	3,000
<i>General Fund/Levy</i>			3,000
Town Maintenance Shed at N130 CTH N	PW-22-006	2	75,000
<i>Building Improvement Fund</i>			30,000
<i>General Fund/Levy</i>			45,000
CandleliteWay,Oak/Ridgebrook & Brook/Oakmeadow Cts	PW-23-001	2	89,000
<i>Capital Projects Fund</i>			89,000
Van Handel Drive and Regional Pond	PW-23-002	2	47,000
<i>Capital Projects Fund</i>			47,000
<b>Roads &amp; Public Works Total</b>			<b>5,902,000</b>

## 2022 Capital Improvement Plan



### Projects & Funding Sources by Department continued

Department	Project #	Priority	2022
<b>Stormwater &amp; Drainage</b>			
Schmalz Pond Construction/Enhancer	SD-21-001	2	694,000
<i>Other Grant Funding</i>			200,000
<i>Stormwater Utility Fund</i>			494,000
CTH N Pond Construction/Enhancer	SD-21-002	2	396,000
<i>Other Grant Funding</i>			139,000
<i>Stormwater Utility Fund</i>			307,000
Stormwater Preliminary Engineering 2023-2025	SD-22-003	2	42,000
<i>Stormwater Utility Fund</i>			42,000
<b>Stormwater &amp; Drainage Total</b>			<b>1,132,000</b>
<b>GRAND TOTAL</b>			<b>7,298,000</b>

# Appendices



## A – 2022 Capital Improvement Plan Project Details

Buchanan Capital Improvement Plan

Data in Year 2022

Department Fire & Rescue

Town of Buchanan, Wisconsin

Contact Fire Chief

Project # FR-22-001

Type Equipment

Project Name Tire replacement - Engine 2322

Useful Life 5-10 years

Category Equipment

Estimate

Grant Opp. No

Priority 1 Mandatory

Implementation Fire Department

Support Docs.

Status Active

**Description**

Total Project Cost: \$9,000

Replace tires on Engine 2322. Based on 2021 estimates from Pumps Tire and ATF Tire.

**Justification**

Tires must be replaced at least every 7 years or as needed due to tread wear testing. Vehicle is at or over mandated 7-year time frame and needs to be addressed to stay compliant with the following standards:  
 NFPA 1911 Standard for Inspection, Maintenance, Testing and retirement of in-service automotive fire apparatus Ch. 8.3 sub chapter 8.3.6 and also reference in 6.3.1(4).

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	9,000					9,000
<b>Total</b>	<b>9,000</b>					<b>9,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	9,000					9,000
<b>Total</b>	<b>9,000</b>					<b>9,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Fire & Rescue

Contact Fire Chief

Type Equipment

Useful Life 5-10 years

Category Equipment

Priority 1 Mandatory

Status Active

Project # FR-22-002  
Project Name Tire replacement - Tender 2361

Estimate Grant Opp. No  
Implementation Fire Department Support Docs.

Total Project Cost: \$9,000

**Description**

Replace tires on Tender 2361. Based on 2021 estimates from Poms Tire and ATF Tire.

**Justification**

Tires must be replaced at least every 7 years or as needed due to tread wear testing. Vehicle is at or over mandated 7-year time frame and needs to be addressed to stay compliant with the following standards:  
NFPA 1911 Standard for Inspection, Maintenance, Testing and retirement of in-service automotive fire apparatus Ch. 8.3 sub chapter 8.3.6 and also reference in 6.3.1(4).

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	9,000					9,000
<b>Total</b>	<b>9,000</b>					<b>9,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	9,000					9,000
<b>Total</b>	<b>9,000</b>					<b>9,000</b>

**Budget Impact/Other**



A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Fire & Rescue

Contact Fire Chief

Project # FR-22-003  
 Project Name Town Fire Signs

Type Equipment

Useful Life 20 years

Category Unassigned

Estimate

Grant Opp. No

Priority 2 High Priority

Implementation Fire Department

Support Docs.

Status Active

Total Project Cost: \$12,000

**Description**

Signs will include Town name identifier, street name and address. To be placed along the road at driveway/entrance to property when address is not clearly visible on rural roads for consistent and clear identification for emergency responders.

Estimate for 450 single-sided signs with U channel posts and mounting hardware (actual number of addresses needs refinement). This does not include labor costs--may be a service project or donated to the town by a vendor or resident.

**Justification**

Public health and safety. The fire signs identify the property address on the road so responders can easily identify address to respond to calls.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	12,000					12,000
<b>Total</b>	<b>12,000</b>					<b>12,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	12,000					12,000
<b>Total</b>	<b>12,000</b>					<b>12,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**  
**Town of Buchanan, Wisconsin**

Data in Year 2022

Department Fire & Rescue

Contact Fire Chief

Type Equipment

Useful Life 15 years

Category Equipment

Priority 2 High Priority

Status Active

Project # FR-22-004  
 Project Name Battery powered jaws cutter and ram

Estimate Grant Opp. No  
 Implementation Fire Department Support Docs.

Total Project Cost: \$19,000

**Description**

Battery powered jaws cutter and battery powered ram with extension kit. Costs for each are approximately \$10,400 for jaws cutter and \$8600 for ram.

Partial funding using Fire Department Fundraising Fund.

**Justification**

Public health and safety. The battery powered tools enhance department's ability to perform extrication tasks at the scene with minimal amount of time to deploy and set up (compared to current hydrolic unit which is heavy, requires gasoline and hoses).

The Town purchased a hydrolic jaws cutter in 2019 but as mentioned above, the tool is cumbersome and heavy.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	19,000					19,000
<b>Total</b>	<b>19,000</b>					<b>19,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Donations	12,000					12,000
General Fund/Levy	7,000					7,000
<b>Total</b>	<b>19,000</b>					<b>19,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Fire & Rescue

**Town of Buchanan, Wisconsin**

Contact Fire Chief

Project # FR-22-005  
 Project Name Fire Department Portable Radio Replacement

Type Equipment

Useful Life 10-15 years

Category Equipment

Estimate  
 Implementation Fire Department

Grant Opp. No  
 Support Docs.

Priority 2 High Priority

Status Active

Total Project Cost: \$151,000

**Description**

Fire Department currently has 31 portable radios of two different models:

- 3 APX8000XE radios that are dual band and work with agencies outside our system, such as Brown County and Calumet County. These radios are assigned to officers.
- 28 APX6000Xe radios that are used for line personnel to communicate while on scene.

There is a cost of \$100 per radio for programming. The per unit estimate for radio replacement and programming per model is \$6,500 for the APX8000XE model and \$4,700 for the APX6000EX model.

Proposing a plan to replace all of the radios over a 3 year period (2022-2024):  
 Year One (2022): 3 APX8000XE and 8 APX6000XE \$57,000  
 Year Two (2023): 10 APX6000XE \$47,000  
 Year Three (2024): 10 APX6000XE \$47,000

**Justification**

The Fire Department (along with most departments in the county) will need to replace our portable radios due to the radios becoming obsolete and the inability to get batteries that are safe (able to be used in hazardous environments). The department has ~10 radios currently that are safe to use in hazardous environment but as those batteries go bad those radios will be unsafe. It is eminent the radios will be unusable due to service issues.

Funding for the radios may become available for the radios in the future, but at this time there is not funding available from a state or federal agency. For this reason replacing the radios over time allows the department to be proactive in replacement, but also to change funding at a later date to complete the purchase should funds become available.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	57,000	47,000	47,000			151,000
<b>Total</b>	<b>57,000</b>	<b>47,000</b>	<b>47,000</b>			<b>151,000</b>
Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	57,000	47,000	47,000			151,000
<b>Total</b>	<b>57,000</b>	<b>47,000</b>	<b>47,000</b>			<b>151,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department General Government

**Town of Buchanan, Wisconsin**

Contact Administrator

Project #	GG-21-001
Project Name	Strategic Plan

Type Unassigned

Useful Life 3-5 years

Category Planning-Engineering

Priority 1 Mandatory

Status Active

Estimate

Grant Opp. No

Implementation Consultant/Administrator

Support Docs.

Total Project Cost: \$18,000

<b>Description</b>
The Town will update the strategic plan.  This is a prior year budget item that is being carried forward to 2022. Approximately \$7,000 of the original prior year budget of \$25,000 was used for Zoning and Planning Consulting services. The carried forward amount projected as of Oct 2021 is \$18,000.

<b>Justification</b>
Any organization who wants to be successful has to have priorities and focus on them to ensure they are meeting the demands of their customer, in this case, residents. The Town will establish a 3-5 year strategic plan that will guide activities during that period.  Once this strategic plan is established, another plan will be budgeted in the CIP accordingly, i.e, once every 3-5 years.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	18,000					18,000
<b>Total</b>	<b>18,000</b>					<b>18,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Previously Allocated Funds	18,000					18,000
<b>Total</b>	<b>18,000</b>					<b>18,000</b>

<b>Budget Impact/Other</b>

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department General Government

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # GG-22-001  
 Project Name Zoning Ordinance Review and Update

Type Unassigned  
 Useful Life 20 years  
 Category Planning-Engineering

Estimate Grant Opp. No  
 Implementation Consultant/Administrator Support Docs.

Priority 3 Average Priority  
 Status Active

Total Project Cost: \$20,000

**Description**

A comprehensive review of the Town Zoning Ordinance has not been completed in the last twenty years and a review and update is needed. At the September 13, 2021 Plan Commission, the Town's current Planning and Zoning consultant with Cedar Corp, Eric Fowle, presented information on a Zoning Ordinance Update that Cedar Corp could perform to improve and update the Zoning Code and the overall methods, processes and goals of that project. The estimated cost is \$10,000-\$20,000 and will take 12-18 months to completed, scheduled to begin Feb 2022.

**Justification**

Concerns and issues occur with the current Zoning Code. These issues cost time, money and frustration to Staff and residents. This update would address those issues and, over time, the cost of the update would be recouped with staff time saved as well as provide simplified and effective code and processes that are consistent with the Comprehensive Plan. Professional Planning services to assist leveling the Town staff workload is part of the HR Gov review.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	14,000	6,000				20,000
<b>Total</b>	<b>14,000</b>	<b>6,000</b>				<b>20,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	14,000	6,000				20,000
<b>Total</b>	<b>14,000</b>	<b>6,000</b>				<b>20,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department General Government  
 Contact Administrator  
 Type Improvement  
 Useful Life 20 years  
 Category Public Works Construction  
 Priority 3 Average Priority  
 Status Active

Project # GG-22-002  
 Project Name Town Hall window replacement

Estimate Grant Opp. No  
 Implementation Consultant/Administrator Support Docs.

Total Project Cost: \$10,000

**Description**

Window replacement at Town Hall. In May 2021 the Board approved replacement of 3 of the windows (Administrator, Clerk/Treasurer, and Fire Chief offices). The remaining 6 windows should also be replaced.

**Justification**

The 6 windows to the south and southeast of Town Hall need to be replaced in order to save on energy costs and maintain heat in the winter.

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department General Government

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # **GG-22-003**  
 Project Name **Badger Books - Electronic Poll Books**

Type Equipment

Useful Life 20 years

Category Equipment

Estimate Admin Update, 2014

Grant Opp. No

Priority 2 High Priority

Implementation Vendor

Support Docs. No

Status Active

Total Project Cost: \$16,000

**Description**

Election equipment - Badger Books are electronic poll books used to check in voters, print tally slips, enter registration, and record absentee votes. Maximum amount requested is \$16,350 for one server and 7 units (total of 8 units with all supplies). Unties are approximately \$2,000 each.

**Justification**

Will increase speed and efficiency of elections for staff, workers and the voters in the following ways:  
 - Saves time on election day for the voter--they can be in any line (when there is one ballot).  
 - Any election worker can help with registering a new voter; there is a step-by-step process.  
 - No scanning in the voter barcode the day after the election which will save 2-6 hours.  
 - Easy to use  
 - Fewer errors  
 - Positive feedback from current users  
 - Fewer lines/voter waiting helps with mitigation of COVID

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	16,000					16,000
<b>Total</b>	<b>16,000</b>					<b>16,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
ARPA Local Recovery Funds	16,000					16,000
<b>Total</b>	<b>16,000</b>					<b>16,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Parks & Recreation

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PR-22-002  
 Project Name Springfield Park Playground Equipment & Drainage

Type Improvement

Useful Life 20 years

Category Park: Springfield Park

Estimate Grant Opp. Yes  
 Implementation Consultant/Administrator Support Docs. Yes

Priority 3 Average Priority

Status Active

Total Project Cost: \$195,000

**Description**

Remove and replace existing playground equipment. Relocate some equipment and trees to other area of park to make improvements to drainage issue. May include parking stalls and/or a shelter. Formation of a committee to work through the choices to present to the Town Board would be advised.

The estimate presented is based upon playground equipment options range from \$75,000-\$150,000 based on what is selected and the ground surface could be either "poured in place" or engineered wood fiber, ranging \$10,000-\$50,000.

Playground equipment grants are available.

**Justification**

The old playground has reached the end of its life and is in need of replacement for the health and safety of the users. Drainage in the park are an ongoing issue. Cedar Corp has completed a drainage study and that will need to be addressed along with installation of the new equipment.

Improvements to Springfield Park is identified in the 2018-2022 Comprehensive Outdoor Recreation Plan.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	15,000					15,000
Construction/Maintenance	30,000					30,000
Equip/Furnishings	50,000	100,000				150,000
<b>Total</b>	<b>95,000</b>	<b>100,000</b>				<b>195,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	65,000					65,000
Other Grant Funding		100,000				100,000
Park Impact Fees	12,000					12,000
Previously Allocated Funds	18,000					18,000
<b>Total</b>	<b>95,000</b>	<b>100,000</b>				<b>195,000</b>

**Budget Impact/Other**

Annual maintenance of park grounds and equipment.

Poured in place costs more when installed but requires minimal maintenance. Engineered wood fiber costs less to install but requires more maintenance over time if maintained as recommended. With engineered wood fiber rubber wear mats would be advised for high wear areas such as bottom of slide and swings. For example, for a 50x50 area the total costs for materials and labor for each would be \$50,000 for poured in place and \$10,000 for engineered wood fiber; however after 20 years the cost of the engineered wood fiber would exceed the cost to install the poured in place.



A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Parks & Recreation

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PR-22-003

Type Maintenance

Project Name Parks Tree removal, replacement and mitigation

Useful Life 40 years

Category Park: Miscellaneous

Estimate

Grant Opp. Yes

Priority 2 High Priority

Implementation

Support Docs.

Status Active

Total Project Cost: \$10,000

**Description**

Removal of rotted trees and effected by Emerald Ash Borer (EAB) and hollowing. Replacement of trees as needed unless part of another capital project. Mitigation of existing damage to trees in all Town parks. Once this project is completed a tree management and maintenance plan should be followed.

Per threat assessment 9/13/21:

Hickory Park: 4 hickory trees with past damage but are still vigorous and healthy. Pruning by a certified arborist is advised.

Springfield Park: 5 ash trees infested with EAB should be removed. 3 spruce trees that should be removed and replaced.

Town Hall Park: Remove one cottonwood tree; More trees may be effected by construction activities; actions should be taken to prevent/minimize damage.

**Justification**

Trees are a health and safety risk for anyone using the parks and property near or in the parks. A threat assessment was conducted in September 2021.

A WDNR grant may be available to offset the costs. Reimbursable up to 50%, likely \$5000 for start up grant. Application period July 1-Oct 1 for following year.

Expenditures	2022	2023	2024	2025	2026	Total
Other	5,000	5,000				10,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>				<b>10,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	5,000					5,000
Other Grant Funding		5,000				5,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>				<b>10,000</b>

**Budget Impact/Other**

Tree maintenance by a certified arborist, including pruning, should be allocated in the O&M budget.

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**  
Town of Buchanan, Wisconsin

Data in Year 2022

Department Roads & Public Works

Contact Administrator

Project # PW-21-003  
Project Name County Line Road Bridge

Type Improvement

Useful Life 30 years

Category Culvert/Bridge

Estimate Grant Opp. No  
Implementation Town Engineer Support Docs.

Priority 2 High Priority

Status Active

Total Project Cost: \$442,000

**Description**  
Bridge replacement on County Line Road, 1.5 miles north of the intersection with CTH Z.  
Replace bridge with 24 foot clear width bridge, 38.5 foot span length.  
Construction costs (includes engineering and oversight). Financed 80% State and 20% Local funds. Town will pay 100% design costs.  
Construction total \$395,640: \$317,000 state, \$79,000 Town  
Design total \$46,000: \$5,000 state review and \$41,000 design costs.  
Begin construction spring/summer 2023.

**Justification**  
P-44-0935 is structurally deficient and functionally obsolete. Built in 1936. Sufficiency rating is 36.9.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
17,000	Planning/Design/Consult	16,000	13,000				29,000
Total	Construction/Maintenance		396,000				396,000
	<b>Total</b>	<b>16,000</b>	<b>409,000</b>				<b>425,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
17,000	Capital Projects Fund	16,000	92,000				108,000
Total	Other Grant Funding		317,000				317,000
	<b>Total</b>	<b>16,000</b>	<b>409,000</b>				<b>425,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact

Project #	PW-21-004
Project Name	Emons Rd - Pinecrest to CTH N

Type Improvement  
 Useful Life 30 years  
 Category Street Reconstruction  
 Priority 2 High Priority

Estimate 2020 Estimate Grant Opp. Grant Received  
 Implementation Town Engineer Support Docs.

Status Active

Total Project Cost: \$3,862,000

**Description**

Emons Road, Pinecrest Blvd to CTH N  
 WisDOT STP Urban Grant for 80% \$2,084,806 federal funds and 20% municipal funds (Town 74% and Kimberly 26% shares) for construction. Design costs are 100% municipal funds.

Urban cross section with 34 feet face of curb to face of curb. On pavement bicycle lanes and 5' foot sidewalk will be constructed on each side of the roadway. Storm sewer will be included as part of the project. Lighting is anticipated.

2019 Estimate:  
 Municipal funds total \$536,201 (\$396,788 Town, \$139,413 Village)

March 2021 Revised Estimate:  
 Municipal Funds total \$1,298,346 (\$960,776 Town, \$337,570 Village)  
 Total increase of \$762,145 due to increase to participations construction of \$627,250 and addition of non-participating construction for sanitary sewer, water main and mini storm sewer construction including off right of way sump pump and down spout connections \$134,895.  
 Increase due to parking stalls, driveway slopes, extra curb and gutter and overall cost of construction.

**Justification**

Grant funded project with Kimberly  
 PASER rating: 5,6

The last improvements for this section of Emons Road was in 2002. The road consists of rural cross section with 2 12 foot lanes of asphalt pavement and 2' wide shoulders. Increased traffic since 2010 which requires improvement for capacity and safety needs. Need traffic calming and bike/ped accommodations. There are no existing sidewalks and stormwater management is needed for this area.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
329,000	Planning/Design/Consult	150,000					150,000
	Construction/Maintenance	3,383,000					3,383,000
<b>Total</b>		<b>3,533,000</b>					<b>3,533,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
329,000	Capital Projects Fund	1,071,000					1,071,000
	Federal Aid	2,085,000					2,085,000
	Municipal Agreement	377,000					377,000
<b>Total</b>		<b>3,533,000</b>					<b>3,533,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact

Project #	PW-21-005
Project Name	CTH N

Type Improvement  
 Useful Life 30 years  
 Category Street Reconstruction  
 Priority 2 High Priority

Estimate 2020 Estimate Grant Opp. No  
 Implementation Town Engineer Support Docs.

Status Active

Total Project Cost: \$5,069,000

**Description**  
 CTH N from CTH KK to just north of the Emons/Buchanan Rd roundabout. A 3-lane section is planned, with full urbanization planned based on impacts, and an off-road trail to connect to the existing trail north of the roundabout. Planned for 2024 or 2025 construction.  
 WisDOT STP-Urban Grant with Outagamie County, est total \$5,069,077  
 Construction total \$3,470,443: 80% Grant, 10% County, 10% Town  
 Right of Way \$200,00: 100% County  
 New Engineering \$482,000: 7.1% Grant, 46.5% County, 46.5% Town  
 Total Town estimate: \$699,317

**Justification**  
 The existing roadway is in need of capacity expansion,  
 2021 PASER ratings 3,4,5

Prior	Expenditures	2022	2023	2024	2025	2026	Total
137,000	Planning/Design/Consult	107,000	107,000	107,000	116,000		437,000
Total	Construction/Maintenance				4,495,000		4,495,000
	<b>Total</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>4,611,000</b>		<b>4,932,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
137,000	Capital Projects Fund	50,000	50,000	50,000	485,000		635,000
Total	County	50,000	50,000	50,000	684,000		834,000
	Federal Aid	7,000	7,000	7,000	3,442,000		3,463,000
	<b>Total</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>4,611,000</b>		<b>4,932,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Public Works Construction

Priority 2 High Priority

Status Active

Project # PW-21-006  
Project Name Yard Waste Site Development

Estimate 2020 Estimate Grant Opp. No  
Implementation Town Engineer Support Docs.

Total Project Cost: \$401,000

**Description**

In 2021 it was determined that the Yard Waste Transfer Site would be paired with the CTH N Stormwater Pond project, as well as conversion of the public works shed location at the site. These items were bid as one project.

Since 2016, the Town has been discussing the idea of a yard waste site. Along with this discussion the cost to provide household yard waste has been increasing, while the level of service has been decreasing. As a result, these recently acquired properties will be evaluated for a yard waste transfer station. In 2019, the Town purchased 124 and 130 CTH N. The immediate purpose was utilization of the approximately, 2,800 square foot garage for public works related equipment. The long-term purpose was for the land to be used as a future development site for Town facilities at a time it is deemed necessary.

**Justification**

Yard waste pick-up is not going to be offered by the Town solid waste vendor beginning in 2023 making the facility necessary to provide a yard waste disposal option other than hauling to the landfill.

Prior year justification:

As of November 29, 2019, the Town is projected to expend approximately \$80,000 on yard waste collection and disposal, assuming the same amount of tonnage is collected in November 2019 as in the same month in 2018 (206 tons). The total 2019 amount is a 22% increase from 2018 and a 56% increase over 2015.

The cost increases for the collection and disposal merits evaluating alternative service delivery provisions.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
15,000	Planning/Design/Consult	25,000					25,000
	Construction/Maintenance	361,000					361,000
<b>Total</b>	<b>Total</b>	<b>386,000</b>					<b>386,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
15,000	General Fund/Levy	386,000					386,000
<b>Total</b>	<b>Total</b>	<b>386,000</b>					<b>386,000</b>

**Budget Impact/Other**

Annual operations and maintenance costs.

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PW-21-007  
 Project Name New Road Bridge

Type Improvement

Useful Life 30 years

Category Culvert/Bridge

Estimate  
 Implementation Town Engineer

Grant Opp. No  
 Support Docs.

Priority 2 High Priority

Status Active

Total Project Cost: \$476,000

**Description**  
 Bridge replacement on New Road, 1.1 miles east of the intersection with CTH GG.  
 Replace bridge with 24 foot clear width bridge, 38.5 foot span length.  
 Estimated construction (includes engineering and oversight) is financed 80% State and 20% Local funds. Town will pay 100% design costs.  
 Construction costs total \$430,140: \$344,112 state, \$86,028 Town  
 Design costs total \$46,000: \$5,160 state review, \$41,000 Town  
 Begin construction spring/summer 2023.

**Justification**  
 P-44-0903 is structurally deficient and functionally obsolete. Built in 1920. Sufficiency rating is 38.0.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
16,000	Planning/Design/Consult	17,000	13,000				30,000
	Construction/Maintenance		430,000				430,000
<b>Total</b>	<b>Total</b>	<b>17,000</b>	<b>443,000</b>				<b>460,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
16,000	Capital Projects Fund	17,000	99,000				116,000
	Other Grant Funding		344,000				344,000
<b>Total</b>	<b>Total</b>	<b>17,000</b>	<b>443,000</b>				<b>460,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**  
Town of Buchanan, Wisconsin

Data in Year 2022

Department Roads & Public Works  
Contact Administrator  
Type Improvement  
Useful Life 30 years  
Category Street Reconstruction  
Priority 2 High Priority  
Status Active

Project # PW-22-001  
Project Name Creekview Ln-West (Speel School Rd to Eisenhower)

Estimate Grant Opp. No  
Implementation Town Engineer Support Docs.

Total Project Cost: \$979,000

**Description**

Urbanize road: curb and gutter, reconstruct road  
Consistent with multi-modal plan and typical section from section of Creekview Lane east of Eisenhower constructed in 2021, some sort of on road facility will be included from Eisenhower to Speel School Road. Facility to be determined by the Town Board.

**Justification**

2021 PASER rating 3  
This section of road was in the plan but was then removed, likely when the Creekview Lane and Railroad Street project for 2021 was funded via grant. Review of PASER ratings, existing stormwater drainage, and completion of the urbanized roadway on that corridor made sense to complete in 2022.

Prior	Expenditures	2022	2023	2024	2025	2026	Total
50,000	Planning/Design/Consult	101,000					101,000
	Construction/Maintenance	828,000					828,000
<b>Total</b>	<b>Total</b>	<b>929,000</b>					<b>929,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
50,000	Capital Projects Fund	929,000					929,000
<b>Total</b>	<b>Total</b>	<b>929,000</b>					<b>929,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PW-22-002

Type Improvement

Project Name Westowne Ct and Emons Rd

Useful Life 30 years

Category Street Reconstruction

Estimate

Grant Opp. No

Priority 2 High Priority

Implementation Town Engineer

Support Docs.

Status Active

Total Project Cost: \$400,000

**Description**

Westowne Ct and Emons Road from Westowne Ct to Eisenhower

Urbanize road: curb and gutter, reconstruct road

**Justification**

2021 PASER ratings 3,8

Prior	Expenditures	2022	2023	2024	2025	2026	Total
20,000	Planning/Design/Consult	41,000					41,000
	Construction/Maintenance	339,000					339,000
<b>Total</b>	<b>Total</b>	<b>380,000</b>					<b>380,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
20,000	Capital Projects Fund	380,000					380,000
<b>Total</b>	<b>Total</b>	<b>380,000</b>					<b>380,000</b>

**Budget Impact/Other**



A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PW-22-003  
 Project Name Pinecrest Ct and Pinewood Ct

Type Improvement

Useful Life 30 years

Category Street Reconstruction

Estimate

Grant Opp. No

Priority 2 High Priority

Implementation Town Engineer

Support Docs.

Status Active

Total Project Cost: \$300,000

**Description**  
 Urbanize road: curb and gutter, reconstruct road

**Justification**  
 2021 PASER ratings 3,4

Prior	Expenditures	2022	2023	2024	2025	2026	Total
15,000	Planning/Design/Consult	31,000					31,000
	Construction/Maintenance	254,000					254,000
<b>Total</b>	<b>Total</b>	<b>285,000</b>					<b>285,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
15,000	Capital Projects Fund	285,000					285,000
<b>Total</b>	<b>Total</b>	<b>285,000</b>					<b>285,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Roads & Public Works  
 Contact Administrator  
 Type Improvement  
 Useful Life 20 years  
 Category Equipment  
 Priority 3 Average Priority  
 Status Active

Project # pw-22-004  
 Project Name LED Conversion of Street Lights

Estimate Grant Opp. No  
 Implementation Vendor Support Docs.

Total Project Cost: \$35,000

**Description**

The LED conversion program is offered by the Public Service Commission of Wisconsin. Installation costs are collected up front and the equipment and material required for the conversion is paid through the monthly payment for the first seven years (84 months). After that the payment drops and only includes facility fees and energy costs.

Upfront cost of \$34,820 to convert all 54 existing street lights. The Town Board approved pursuing this in January 2020 when initially introduced. The follow-up from WE Energies with updated information was presented to the Board in September 2021 with verbal support and direction to include in the 2022 CIP.

**Justification**

Safety: Improve safety of drivers, riders and pedestrians  
 Security: promote security for residents and assist public safety officials in carrying out duties  
 Cost: cost recovery and savings over lifetime of the asset is high  
 Demographics: street lighting would benefit all ages, but particularly the elderly in the community

Expenditures	2022	2023	2024	2025	2026	Total
Equip/Furnishings	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Transportation Utility Fund	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

**Budget Impact/Other**

Upon completion of the installation the monthly street light expense will decrease by 44%. After 7 years the cost would decrease by an additional 4.2%. Over the 20 year life of the asset the cost savings is estimated to be over \$128,000.

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Roads & Public Works

Contact Maintenance

Project # PW-22-005

Type Equipment

Project Name Tractor Grapple attachment

Useful Life 10-15 years

Category Equipment

Estimate

Grant Opp. No

Priority Other

Implementation Maintenance

Support Docs.

Status Active

Total Project Cost: \$3,000

**Description**

John Deere Tractor grapple attachment for the Town tractor bucket.

**Justification**

Used primarily for the Yard Waste Transfer Site for pushing materials up and separating large objects. Also useful for storm damage clean up.

Expenditures	2022	2023	2024	2025	2026	Total
Vehicles/Machinery	3,000					3,000
<b>Total</b>	<b>3,000</b>					<b>3,000</b>
Funding Sources	2022	2023	2024	2025	2026	Total
General Fund/Levy	3,000					3,000
<b>Total</b>	<b>3,000</b>					<b>3,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Roads & Public Works

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # PW-22-006  
 Project Name Town Maintenance Shed at N130 CTH N

Type Improvement

Useful Life 20 years

Category Buildings

Estimate

Grant Opp. No

Priority 2 High Priority

Implementation Maintenance

Support Docs.

Status Active

Total Project Cost: \$75,000

**Description**

Updating the Town Maintenance and storage shed at N130 CTH.  
  
 Cedar Corp provided a study to an unoccupied commercial cold storage building for an estimated cost of \$300,000 and unoccupied cold storage facility for \$70,000. The use of the building and scope of the project needs to be refined to determine appropriate improvements and costs. As of 2022 budgeting for the cold storage option.

**Justification**

Per Cedar Corp's engineering study dated 6/30/2020, the building needs to be brought into compliance from a residential structure to a building that meets compliance and the needs for its use.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	5,000					5,000
Construction/Maintenance	70,000					70,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Building Improvement Fund	30,000					30,000
General Fund/Levy	45,000					45,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Roads & Public Works

Contact Administrator

Project # PW-23-001  
 Project Name CandleliteWay,Oak/Ridgebrook & Brook/Oakmeadow Cts

Type Improvement

Useful Life 30 years

Category Street Reconstruction

Estimate

Grant Opp. No

Priority 2 High Priority

Implementation Town Engineer

Support Docs.

Status Active

Total Project Cost: \$1,750,000

**Description**

Urbanize roads: curb and gutter, reconstruct road

**Justification**

2021 PASER ratings 2,3

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	89,000	180,000				269,000
Construction/Maintenance		1,481,000				1,481,000
<b>Total</b>	<b>89,000</b>	<b>1,661,000</b>				<b>1,750,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Capital Projects Fund	89,000	1,661,000				1,750,000
<b>Total</b>	<b>89,000</b>	<b>1,661,000</b>				<b>1,750,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Roads & Public Works  
 Contact Administrator  
 Type Improvement  
 Useful Life 30 years  
 Category Street Reconstruction  
 Priority 2 High Priority  
 Status Active

Project # PW-23-002  
 Project Name Van Handel Drive and Regional Pond

Estimate Grant Opp. No  
 Implementation Town Engineer Support Docs.

Total Project Cost: \$930,000

**Description**

Includes Regional Pond for Entire Basin  
 Urbanize road: curb and gutter, reconstruct road

**Justification**

2021 PASER rating 3,4

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	47,000	96,000				143,000
Construction/Maintenance		787,000				787,000
<b>Total</b>	<b>47,000</b>	<b>883,000</b>				<b>930,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Capital Projects Fund	47,000	455,000				502,000
Unfunded		428,000				428,000
<b>Total</b>	<b>47,000</b>	<b>883,000</b>				<b>930,000</b>

**Budget Impact/Other**

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Stormwater & Drainage

**Town of Buchanan, Wisconsin**

Contact Administrator

Project # SD-21-001

Type Improvement

Project Name Schmalz Pond Construction/Enhancer

Useful Life 40 years

Estimate 2020 Estimate

Grant Opp. Yes

Category Stormwater/Drainage

Implementation Town Engineer

Support Docs. No

Priority 2 High Priority

Status Active

Total Project Cost: \$694,000

**Description**

Urban Nonpoint Source & Storm Water Program facility on a part of the Schmalz property.

Total estimated costs \$694,444.

WDNR Grant for 28.8% of costs for construction, engineering and property acquisition for a total maximum grant costshare amount of \$200,000.

Town total cost \$494,444: \$123,610 property acquisition, \$51,478 engineering, \$319,356 construction. Stormwater utility funds

**Justification**

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	72,000					72,000
Land Acquisition	173,000					173,000
Construction/Maintenance	449,000					449,000
<b>Total</b>	<b>694,000</b>					<b>694,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Other Grant Funding	200,000					200,000
Stormwater Utility Fund	494,000					494,000
<b>Total</b>	<b>694,000</b>					<b>694,000</b>

**Budget Impact/Other**

Pond will be designed to have limited on-going maintenance. Will require dredging as necessary.

A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

**Town of Buchanan, Wisconsin**

Department Stormwater & Drainage

Contact Administrator

Project # SD-21-002  
 Project Name CTH N Pond Construction/Enhancer

Type Improvement

Useful Life 40 years

Category Stormwater/Drainage

Estimate 2020 Estimate

Grant Opp. Yes

Priority 2 High Priority

Implementation Town Engineer

Support Docs. No

Status Active

Total Project Cost: \$510,000

**Description**

Urban Nonpoint Source & Storm Water Program

Total estimated costs \$.

WDNR Grant for 22.6% of costs for construction, engineering and property acquisition for a total maximum grant costshare amount of \$200,000.

The Town has acquired the N130 CTH property in 2019 and will request the \$50,000 grant costshare.

Town total cost \$513,716: n, \$49,128 engineering, \$464,588 construction. Stormwater utility funds

**Justification**

Prior	Expenditures	2022	2023	2024	2025	2026	Total
114,000	Planning/Design/Consult	66,000					66,000
	Construction/Maintenance	330,000					330,000
<b>Total</b>	<b>Total</b>	<b>396,000</b>					<b>396,000</b>

Prior	Funding Sources	2022	2023	2024	2025	2026	Total
64,000	Other Grant Funding	139,000					139,000
	Stormwater Utility Fund	307,000					307,000
<b>Total</b>	<b>Total</b>	<b>446,000</b>					<b>446,000</b>

**Budget Impact/Other**

Pond will be designed to have limited on-going maintenance. Will require dredging as necessary.



A – 2022 Capital Improvement Plan Project Details continued



**Buchanan Capital Improvement Plan**

Data in Year 2022

Department Stormwater & Drainage

**Town of Buchanan, Wisconsin**

Contact Administrator/Engineer

Project # SD-22-003  
 Project Name Stormwater Preliminary Engineering 2023-2025

Type Unassigned  
 Useful Life 5-10 years  
 Category Planning-Engineering

Estimate Grant Opp. No  
 Implementation Town Engineer Support Docs. No

Priority 2 High Priority  
 Status Active

Total Project Cost: \$42,000

**Description**

Engineering of 2023-2025 roads for drainage improvements. Study will yield recommendations ~May 2022 to guide CIP for the next 3 year period.  
 Approved by the Utility Commission on 9/2/21

**Justification**

The roads identified for reconstruction based on PASER ratings do not have drainage. Until drainage is addressed and a plan is identified, those roads will continue to be deferred. This study will concentrate on the 2023-2025 period and will identify opportunities for DNR grants for the stormwater improvements and facilities.

Expenditures	2022	2023	2024	2025	2026	Total
Planning/Design/Consult	42,000					42,000
<b>Total</b>	<b>42,000</b>					<b>42,000</b>

Funding Sources	2022	2023	2024	2025	2026	Total
Stormwater Utility Fund	42,000					42,000
<b>Total</b>	<b>42,000</b>					<b>42,000</b>

**Budget Impact/Other**

## B – Glossary of Terms

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### A

**Accrual Basis.** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity.** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Approved Budget.** As used in fund summaries and department summaries within the budget document, it represents the budget as originally adopted by the Town Board.

**Appropriation.** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation.** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Asset.** Resources owned or held by a government, which have monetary value.

**Authorized Positions.** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance.** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

### B

**Balance Sheet.** A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specified date.

**Base Budget.** Cost of the continuing the existing levels of service in the current budget year.

**Bond.** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

- General Obligation (G.O.) Bond. This type of bond is backed by the full faith, credit and taxing power of the government.
- Revenue Bond. This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

**Bond Refinancing (Refunding).** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Bond Market.** The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

**Budget.** A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.



**Budget Calendar.** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Message (Town Administrator’s Executive Budget Summary).** The opening section of the budget that provides the Town Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the view and recommendations of the Town Administrator.

**Budgetary Control.** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

### C

**CAFR (Comprehensive Annual Financial Report).** This report contains the Town’s annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the year’s activity.

**Capital Assets.** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget.** The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements.** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP).** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

**Capital Outlay or Capital Expenditures.** Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project.** Major construction, acquisition, or renovation activities which add value to a government’s physical assets or increase their useful life. Also called capital improvements.

**Cash Basis.** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Class One Notice.** An official notice placed into a daily or weekly publication used as the official newspaper of the Town.

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

**Constant or Real Dollars.** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.



**Consumer Price Index (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-living Adjustment (COLA).** An increase in salaries to offset the adverse effect of inflation on compensation.

### D

**Debt Service.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department.** The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees.** Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement.** The expenditure of money from an account.

**Division.** An organizational unit within a department's structure representing the major functional divisions of work.

**DNR.** Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

### E

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance.** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

## B – Glossary of Terms

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**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance.** The excess of the assets of a fund over its liabilities, reserves, and carryover.

### G

**GAAP (Generally Accepted Accounting Principles).** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GIS (Geographical Information System).** A system of maps and databases which allow for integration of information utilizing parameters and graphical interfaces.

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants.** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

### I

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers.** The movement of money between funds of the same government entity.

**Intergovernmental Revenue.** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges.** The charges to user department for internal services provided by another Town department or function, such as an insurance fund from a central pool.

### L

**Levy.** To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

**Line-item Budget.** A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt.** Debt with a maturity of more than one year after the date of issuance.

### M

**Materials and Supplies.** Expendable materials and operating supplies necessary to conduct departmental operations.

## B – Glossary of Terms

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**Maturities.** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Mill or Mill Rate.** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual (Basis of Accounting).** The method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

### N

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges.

### O

**Object of Expenditure.** An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

**Objective.** Something to be accomplished in specific, well-defined, and measurable terms and that it's achievable within a specific time frame.

**Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses.** The cost for personnel, materials and equipment required for a department to function.

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

### P

**Part Time Employee.** A part time employee is one who is hired and scheduled to work a standard work year on a less than full time basis.

**Pay-as-you-go Basis.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget.** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

## B – Glossary of Terms

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**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services.** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances.** Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program.** A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines.

**PSC – Public Service Commission.** The governing body of all regulated utilities within the state of Wisconsin. This body governs the rates charged by the water utility.

**Purpose.** A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

## R

**Recycling Grants.** Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting or related expenditures for final reimbursement payment.

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

**Revenue.** Sources of income financing the operations of government.

### S

**Seasonal Employee.** A seasonal employee is one who is hired and scheduled to work on a full time or part time basis for certain periods of the year.

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue.** Revenues are classified according to their source or point of origin.

**State Aids.** Primarily composed of the following:

- State Shared Revenue. Payments made by the state based on the qualified municipality's population, sewer utility, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases cannot exceed 5% of the previous year's payment.
- State Transportation Aids. Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- State Highway Aids. Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- State Municipal Service Aids. Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality's limits.

**Supplemental Appropriation.** An additional appropriation made by the government body after the budget year has started.

### T

**Target Budget.** Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

**Tax Increment or Tax Incremental Revenues.** Property Taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

**Tax Levy.** The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

**Tax Rate or Tax Mill Rate.** The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Town's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Town and multiplying by \$1,000.

**Temporary Employee.** A temporary employee is one who is hired and scheduled to work on an as-needed basis, generally to fill in during periods of personnel shortage or increased workload.





**Tax Incremental (financing) District (TID).** An area of land within the boundaries of the Town that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

### U

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service

### V

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided as the payment of a salary.

### W

**Working Cash.** Excess or readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

**Work Years.** The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.